

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) FY 2025-26

### SECTION A: GENERAL DISCLOSURES

#### I. Details of the listed entity

|     |                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                 |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.  | <b>Corporate Identity Number (CIN) of the Listed Entity:</b>                                                                                                                                                                                                               | L23201UP2001PLC209751                                                                                                                                                                                                                           |
| 2.  | <b>Name of the Listed Entity:</b>                                                                                                                                                                                                                                          | Salasar Techno Engineering Limited                                                                                                                                                                                                              |
| 3.  | <b>Year of incorporation:</b>                                                                                                                                                                                                                                              | 2001                                                                                                                                                                                                                                            |
| 4.  | <b>Registered office address:</b>                                                                                                                                                                                                                                          | Kh. No. 265, 281 to 288, Parsaun, Jindal Nagar, Hapur, Uttar Pradesh – 201015                                                                                                                                                                   |
| 5.  | <b>Corporate address:</b>                                                                                                                                                                                                                                                  | A-301, 3rd Floor, Tower A, Noida One, Plot No.8, Block B, Sector 62, Noida, Uttar Pradesh, 201309                                                                                                                                               |
| 6.  | <b>E-mail:</b>                                                                                                                                                                                                                                                             | <a href="mailto:compliance@salasartechno.com">compliance@salasartechno.com</a>                                                                                                                                                                  |
| 7.  | <b>Telephone:</b>                                                                                                                                                                                                                                                          | +91-8076385653                                                                                                                                                                                                                                  |
| 8.  | <b>Website:</b>                                                                                                                                                                                                                                                            | <a href="http://www.salasartechno.com">www.salasartechno.com</a>                                                                                                                                                                                |
| 9.  | <b>Financial year for which reporting is being done:</b>                                                                                                                                                                                                                   | 2025-26                                                                                                                                                                                                                                         |
| 10. | <b>Name of the Stock Exchange(s) where shares are listed:</b>                                                                                                                                                                                                              | BSE & NSE                                                                                                                                                                                                                                       |
| 11. | <b>Paid-up Capital:</b>                                                                                                                                                                                                                                                    | INR 174,79,50,290.00                                                                                                                                                                                                                            |
| 12. | <b>Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:</b>                                                                                                                                   | Mohit Kumar Goel<br>8076385653<br><a href="mailto:compliance@salasartechno.com">compliance@salasartechno.com</a>                                                                                                                                |
| 13. | <b>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)</b> | The report includes the company's social and governance performance on a standalone basis. The environmental disclosures are based on the performance of its businesses within its organisational boundaries, where it has operational control. |
| 14. | <b>Name of assurance provider</b>                                                                                                                                                                                                                                          | Not Applicable                                                                                                                                                                                                                                  |
| 15. | <b>Type of assurance obtained</b>                                                                                                                                                                                                                                          | Not Applicable                                                                                                                                                                                                                                  |

#### II. Products/services

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

| S. No. | Description of Main Activity                 | Description of Business Activity                                                                                                                                         | % of Turnover of the entity |
|--------|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| 1.     | Manufacturing and trading in steel items     | The manufacturing and trading of galvanised and non-galvanised steel structures, catering to the construction and infrastructure sectors.                                | 66.76%                      |
| 2.     | Turnkey Projects (Excluding steel structure) | Turnkey project business focuses on providing end-to-end solutions for power transmission infrastructure, including engineering, procurement, and construction services. | 33.24%                      |

##### 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.     | Steel structure | 2511 (Manufacturing of Structural Metal Products) | 66.76%                          |
| 2.     | EPC Projects    | 4220 (Construction of Utility Projects)           | 33.24%                          |

### 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      | 4                | 17                | 21    |
| International | -                | 2                 | 2     |

**Note:** For FY 2025-26, the reporting boundary has been expanded to include the new Bhilai-Chhattisgarh unit and the new Noida Corporate Office.

#### 19. Markets served by the entity:

##### a. Number of locations

| Locations                        | Number |
|----------------------------------|--------|
| National (No. of States)         | 16     |
| International (No. of Countries) | 2      |

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

Export contributes 6.65% of the total turnover of the company.

##### c. A brief on types of customers

Salasar manufactures a diverse range of structural steel products, including telecom towers, railway and transmission towers, monopoles, poles and heavy steel structures, catering to the telecommunications, power, railway and infrastructure sectors across domestic and international markets. Its clientele primarily comprises telecom companies, power sector organisations, EPC service providers, infrastructure companies and government organisations. Key customers include Indus Towers, Jio, Vodafone Idea and American Tower Corporation in the telecom sector; Adani and Power Grid Corporation of India Limited (PGCIL) in the power sector; and Larsen & Toubro (L&T), Indian Railways, OPTCL, UPPTCL and Eaton Towers across EPC and infrastructure projects. The Company also serves international customers, including Huawei.

### 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)            | 1010      | 996     | 98.61%    | 14      | 1.39%     |
| 2.        | Other than Permanent (E) | Nil       | Nil     | Nil       | Nil     | Nil       |
| 3.        | Total Employees (D+E)    | 1010      | 996     | 98.61%    | 14      | 1.39%     |
| WORKERS   |                          |           |         |           |         |           |
| 4.        | Permanent (F)            | 339       | 339     | 100.00%   | Nil     | Nil       |
| 5.        | Other than Permanent (G) | 879       | 879     | 100.00%   | Nil     | Nil       |
| 6.        | Total workers (F + G)    | 1218      | 1218    | 100.00%   | Nil     | Nil       |

## 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)            | Nil       | Nil     | Nil       | Nil     | Nil       |
| 2.                          | Other than Permanent (E) | Nil       | Nil     | Nil       | Nil     | Nil       |
| 3.                          | Total employees (D + E)  | Nil       | Nil     | Nil       | Nil     | Nil       |
| DIFFERENTLY ABLED WORKERS   |                          |           |         |           |         |           |
| 4.                          | Permanent(F)             | Nil       | Nil     | Nil       | Nil     | Nil       |
| 5.                          | Other than Permanent (G) | Nil       | Nil     | Nil       | Nil     | Nil       |
| 6.                          | Total workers (F + G)    | Nil       | Nil     | Nil       | Nil     | Nil       |

## 21. Participation/Inclusion/Representation of women

|                          | Total (A) | No. and percentage of Females |           |
|--------------------------|-----------|-------------------------------|-----------|
|                          |           | No. (B)                       | % (B / A) |
| Board of Directors       | 8         | 2                             | 25.00%    |
| Key Management Personnel | 2         | 0                             | 0.00%     |

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

| Category            | FY 2025-26<br>(Turnover rate in current FY) |        |        | FY 2024-25<br>(Turnover rate in previous FY) |        |        | FY 2023-24<br>(Turnover rate in the year prior to previous FY) |        |        |
|---------------------|---------------------------------------------|--------|--------|----------------------------------------------|--------|--------|----------------------------------------------------------------|--------|--------|
|                     | Male                                        | Female | Total  | Male                                         | Female | Total  | Male                                                           | Female | Total  |
| Permanent Employees | 29.52%                                      | 16.00% | 29.34% | 21.56 %                                      | 11.00% | 21.95% | 36.51%                                                         | -      | 36.51% |
| Permanent Workers   | 51.40%                                      | -      | 51.40% | 40.17%                                       | -      | 40.17% | 47.51%                                                         | -      | 47.51% |

## 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      | EMC Limited                                                                | Wholly owned subsidiary                                        | 100.00%                           | No                                                                                                                           |
| 2      | Salasar Adorous Infra LLP                                                  | Subsidiary                                                     | 51.00%                            | No                                                                                                                           |
| 3      | Salasar – REW JV                                                           | Subsidiary                                                     | 51.00%                            | No                                                                                                                           |
| 4      | STEL – ME – JV                                                             | Subsidiary                                                     | 100.00%                           | No                                                                                                                           |
| 5      | Salasar RVNL – JV                                                          | Subsidiary                                                     | 51.00%                            | No                                                                                                                           |
| 6      | Sikka – Salasar - JV                                                       | Joint Venture                                                  | 49.00%                            | No                                                                                                                           |

## VI. CSR Details

## 24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover (in ₹): 1459.16 Cr

(iii) Net worth (in ₹): 799.13 Cr

## VII. Transparency and Disclosures Compliances

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

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/ No) (If yes, then provide web-link for grievance redress policy)                                                                                                                                                                                                                                                                                                                                                                                 | FY 2025-2026 Current Financial Year        |                                                              |         | FY 2024-2025 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                                          |
| <b>Communities</b>                                | Yes, CSR Policy as well as Grievance Redressal (External)<br><a href="https://salasartechno.com/wp-content/uploads/2026/04/Corporate-Social-Responsibility-CSR-Policy.pdf">https://salasartechno.com/wp-content/uploads/2026/04/Corporate-Social-Responsibility-CSR-Policy.pdf</a><br><a href="https://salasartechno.com/wp-content/uploads/2026/04/External-Grievance-Redressal-Policy.pdf">https://salasartechno.com/wp-content/uploads/2026/04/External-Grievance-Redressal-Policy.pdf</a> | 0                                          | 0                                                            | Nil     | 0                                          | 0                                                            | Nil                                              |
| <b>Investors (other than shareholders)</b>        | Yes, Investor Related Grievance Redressal<br><a href="https://salasartechno.com/investors/">https://salasartechno.com/investors/</a>                                                                                                                                                                                                                                                                                                                                                          | 0                                          | 0                                                            | Nil     | 0                                          | 0                                                            | Nil                                              |
| <b>Shareholders</b>                               | Yes, Grievance Redressal (External)<br><a href="https://salasartechno.com/wp-content/uploads/2026/04/External-Grievance-Redressal-Policy.pdf">https://salasartechno.com/wp-content/uploads/2026/04/External-Grievance-Redressal-Policy.pdf</a>                                                                                                                                                                                                                                                | 0                                          | 0                                                            | Nil     | 2                                          | 0                                                            | All complaints are resolved timely & effectively |
| <b>Employees and workers</b>                      | Yes, Grievances Redressal (Internal)<br><a href="https://salasartechno.com/wp-content/uploads/2026/04/Internal-Grievance-Redressal-Policy.pdf">https://salasartechno.com/wp-content/uploads/2026/04/Internal-Grievance-Redressal-Policy.pdf</a>                                                                                                                                                                                                                                               | 0                                          | 0                                                            | Nil     | 0                                          | 0                                                            | Nil                                              |
| <b>Customers</b>                                  | Yes, Grievance Redressal (External)<br><a href="https://salasartechno.com/wp-content/uploads/2026/04/External-Grievance-Redressal-Policy.pdf">https://salasartechno.com/wp-content/uploads/2026/04/External-Grievance-Redressal-Policy.pdf</a>                                                                                                                                                                                                                                                | 0                                          | 0                                                            | Nil     | 0                                          | 0                                                            | Nil                                              |
| <b>Value Chain Partners</b>                       | Yes, Grievance Redressal (External)<br><a href="https://salasartechno.com/wp-content/uploads/2026/04/External-Grievance-Redressal-Policy.pdf">https://salasartechno.com/wp-content/uploads/2026/04/External-Grievance-Redressal-Policy.pdf</a>                                                                                                                                                                                                                                                | 0                                          | 0                                                            | Nil     | 0                                          | 0                                                            | Nil                                              |
| <b>Other (please specify)</b>                     | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | -                                          | -                                                            | -       | -                                          | -                                                            | -                                                |

## 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      | Health & Safety                       | R                                          | Ensuring the safety and health of our workforce is critical to maintaining productivity and morale and complying with regulatory requirements.  | Implement comprehensive health and safety protocols, regular safety training, and emergency preparedness plans.   | Negative implications:<br>Costs related to safety equipment, training, and potential liability.<br>Positive implications:<br>Reduced incident rates and associated costs, improved employee morale                      |
| 2      | Labor Practice & Employee Development | O                                          | Investing in employee development leads to higher engagement, retention, and productivity, fostering innovation and growth.                     | Establish continuous learning programs, career development paths, and fair labor practices.                       | Positive implications:<br>Enhanced productivity, reduced turnover costs and a more skilled workforce.                                                                                                                   |
| 3      | Climate Change                        | R/O                                        | Climate change poses risks to our operations, supply chain, and regulatory compliance. Addressing it is essential for long-term sustainability. | Develop and implement a climate action plan, including emissions reduction and energy efficiency initiatives      | Negative implications:<br>Costs related to implementing climate action measures.<br>Positive implications:<br>Long-term savings from energy efficiency and potential market opportunities for green products            |
| 4      | Data Security & Privacy               | R                                          | Data breaches can result in significant financial and reputational damage, affecting stakeholder trust.                                         | Implement advanced cybersecurity measures, conduct regular audits, and provide employee training on data privacy. | Negative implications:<br>Costs of cybersecurity infrastructure and potential fines for data breaches.<br>Positive implications:<br>Enhanced trust and reputation, preventing potential financial losses from breaches. |
| 5      | Business Ethics & Integrity           | O                                          | Upholding strong business ethics builds trust with stakeholders, enhances reputation and ensures long-term success.                             | Develop a comprehensive code of ethics, conduct regular training, and establish a whistle blower policy.          | Positive implications:<br>Improved stakeholder trust, potentially leading to business growth and enhanced reputation.                                                                                                   |

| 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)                                                                                                 |
|--------|------------------------------------------------|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6      | Supply Chain Management                        | R/O                                        | Efficient supply chain management enhances operational efficiency, reduces costs, and ensures continuity.                                 | Conduct supplier risk assessments, adopt sustainable procurement practices, and implement technology-driven supply chain solutions. | Positive implications:<br>Cost savings from improved efficiencies and reduced disruptions, enhanced supplier relationships.                                                                    |
| 7      | Waste Management                               | R/O                                        | Inefficient waste management can lead to regulatory penalties and environmental damage, affecting our operations.                         | Adopt waste reduction strategies, recycling programs, and proper waste disposal methods.                                            | Negative implications:<br>Costs of implementing waste management systems.<br>Positive implications:<br>Savings from waste reduction and enhanced corporate image.                              |
| 8      | Sustainable Innovation and Digital Reliability | O                                          | Innovating sustainably ensures long-term competitiveness and meets customer demand for green products, enhancing digital reliability.     | Invest in R&D for Sustainable technologies and ensure digital systems are reliable and secure                                       | Positive implications:<br>Revenue growth from sustainable products, improved operational efficiency, and enhanced market position.                                                             |
| 9      | Diversity, Equity & Inclusion                  | O                                          | A diverse and inclusive workforce drives creativity, innovation, and better decision-making, contributing to a positive work environment. | Develop DE&I policies, conduct bias training, and Implement inclusive hiring practices.                                             | Positive implications:<br>Enhanced innovation, employee satisfaction, and better business performance.                                                                                         |
| 10     | Human Rights                                   | R/O                                        | Violations of human rights can result in legal penalties and damage to our brand reputation, affecting stakeholder trust.                 | Implement a human rights policy, conduct due diligence, and ensure compliance with international standards                          | Negative implications:<br>Costs of compliance and potential legal fees.<br>Positive implications:<br>Enhanced reputation and stakeholder trust, potentially leading to business opportunities. |
| 11     | Corporate Governance                           | O                                          | Strong corporate governance ensures accountability, transparency, and ethical behaviour, fostering long-term success.                     | Establish clear governance structures, conduct regular board evaluations, and engage stakeholders.                                  | Positive implications:<br>Increased investor confidence, potentially leading to better financial performance and access to capital.                                                            |

| 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)                                                                                                     |
|--------|--------------------------------------------|--------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 12     | Regulatory Compliance                      | R/O                                        | Non-compliance with regulations can result in fines, legal action, and reputational damage, affecting operations.                        | Develop a compliance management system, conduct regular training, and monitor regulatory changes.      | Negative implications:<br>Costs associated with compliance efforts and potential fines.<br>Positive implications:<br>Avoidance of legal penalties, enhanced reputation, and operational stability. |
| 13     | Natural Resources Conservation             | R/O                                        | Conserving natural resources ensures long-term sustainability and meets stakeholder expectations, enhancing our environmental footprint. | Implement resource efficiency programs, sustainable sourcing, and conservation initiatives.            | Positive implications:<br>Cost savings from efficient resource use, potential revenue from green products, and enhanced corporate image.                                                           |
| 14     | Social Development & Community Involvement | O                                          | Engaging with and supporting communities build social license to operate, enhances reputation, and fosters goodwill.                     | Develop community engagement programs, invest in social projects, and encourage employee volunteering. | Positive implications:<br>Improved community relations, potential market expansion, and enhanced brand reputation.                                                                                 |

## 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.

**P1 Business should conduct and govern themselves with Ethics, Transparency and Accountability**

**P2 Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle**

**P3 Businesses should promote the wellbeing of all employees**

**P4 Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized**

**P5 Businesses should respect and promote human rights**

**P6 Business should respect, protect, and make efforts to restore the environment**

**P7 Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner**

**P8 Businesses should support inclusive growth and equitable development**

**P9 Businesses should engage with and provide value to their customers and consumers in a responsible manner**

| Disclosure Questions                                                                                         | P 1                                                                                                                                                                                                                                                                                                                                                                                                                            | P 2                                                                                                                                                                                           | P 3                                                                                                                                                                                                                                                                                                                                                                        | P 4                                                                                                                                                                                         | P 5                                                                                                                                                                                                                                                                                                                                                                                                | P 6                                                                                                                                                                       | P 7                                                                                                                                                             | P 8                                                                                                                                                                                                                                                                                                                                                                                                                                  | P 9                                                                                                                                                                                     |  |
|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Policy and management processes                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                           |                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                         |  |
| 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                                                                                  | <a href="https://salasartechno.com/wp-content/uploads/2026/04/Anti-Bribery-and-Anti-Corruption-Policy.pdf">https://salasartechno.com/wp-content/uploads/2026/04/Anti-Bribery-and-Anti-Corruption-Policy.pdf</a><br><br><a href="https://salasartechno.com/wp-content/uploads/2026/04/Code-of-Business-Conduct-And-Ethics.pdf">https://salasartechno.com/wp-content/uploads/2026/04/Code-of-Business-Conduct-And-Ethics.pdf</a> | <a href="https://salasartechno.com/wp-content/uploads/2026/04/Sustainable-Procurement-Policy.pdf">https://salasartechno.com/wp-content/uploads/2026/04/Sustainable-Procurement-Policy.pdf</a> | <a href="https://salasartechno.com/wp-content/uploads/2026/04/Equal-Opportunity-Policy.pdf">https://salasartechno.com/wp-content/uploads/2026/04/Equal-Opportunity-Policy.pdf</a><br><br><a href="https://salasartechno.com/wp-content/uploads/2026/04/Health-and-Safety-Policy.pdf">https://salasartechno.com/wp-content/uploads/2026/04/Health-and-Safety-Policy.pdf</a> | <a href="https://salasartechno.com/wp-content/uploads/2026/04/Stakeholder-Engagement-Policy.pdf">https://salasartechno.com/wp-content/uploads/2026/04/Stakeholder-Engagement-Policy.pdf</a> | <a href="https://salasartechno.com/wp-content/uploads/2026/04/Human-Rights-Policy.pdf">https://salasartechno.com/wp-content/uploads/2026/04/Human-Rights-Policy.pdf</a><br><br><a href="https://salasartechno.com/wp-content/uploads/2026/04/Policy-of-Prevention-Of-Sexual-Harassment.pdf">https://salasartechno.com/wp-content/uploads/2026/04/Policy-of-Prevention-Of-Sexual-Harassment.pdf</a> | <a href="https://salasartechno.com/wp-content/uploads/2026/04/Environmental-Policy.pdf">https://salasartechno.com/wp-content/uploads/2026/04/Environmental-Policy.pdf</a> | <a href="https://salasartechno.com/wp-content/uploads/2026/04/Advocacy-Policy.pdf">https://salasartechno.com/wp-content/uploads/2026/04/Advocacy-Policy.pdf</a> | <a href="https://salasartechno.com/wp-content/uploads/2026/04/Corporate-Social-Responsibility-CSR-Policy.pdf">https://salasartechno.com/wp-content/uploads/2026/04/Corporate-Social-Responsibility-CSR-Policy.pdf</a><br><br><a href="https://salasartechno.com/wp-content/uploads/2026/04/External-Grievance-Redressal-Policy.pdf">https://salasartechno.com/wp-content/uploads/2026/04/External-Grievance-Redressal-Policy.pdf</a> | <a href="https://salasartechno.com/wp-content/uploads/2026/04/Information-Security-Policy.pdf">https://salasartechno.com/wp-content/uploads/2026/04/Information-Security-Policy.pdf</a> |  |
| 2. Whether the entity has translated the policy into procedures. (Yes / No)                                  | Yes                                                                                                                                                                                                                                                                                                                                                                                                                            | Yes                                                                                                                                                                                           | Yes                                                                                                                                                                                                                                                                                                                                                                        | Yes                                                                                                                                                                                         | Yes                                                                                                                                                                                                                                                                                                                                                                                                | Yes                                                                                                                                                                       | Yes                                                                                                                                                             | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                  | Yes                                                                                                                                                                                     |  |

| 3. Do the en-listed policies extend to your value chain partners? (Yes/No)                                                                                                                                                                                | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Yes | Yes | Yes | Yes | No | Yes | No |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|----|-----|----|
| 4. Name of the national and international codes/ certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trus tea standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle | <ul style="list-style-type: none"> <li>• ISO 9001:2015: Quality management systems</li> <li>• ISO 14001:2015: Environmental management systems</li> <li>• ISO 45001:2018: Occupational health and safety management systems</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |     |     |     |     |    |     |    |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any.                                                                                                                                                              | <ol style="list-style-type: none"> <li>1. Reduce companywide absolute Scope 1 and 2 GHG emissions by 10% by 2030, against a FY 2023-24 base year.</li> <li>2. To achieve a minimum of 50% training coverage across all employees and workers during the reporting period</li> <li>3. Aim to progressively enhance sustainable sourcing practices across its supply chain over the coming years.</li> <li>4. To achieve Zero Liquid Discharge (ZLD) across all plants by 2029.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |     |     |     |     |    |     |    |
| 6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.                                                                                                                         | <ol style="list-style-type: none"> <li>1. The Company achieved a 12.42% reduction in Scope 1 emissions compared to FY 2024-25 and a 14.99% reduction compared to the base year FY 2023-24, primarily driven by a 13.78% reduction in non-renewable fuel consumption and improved operational efficiency. This reduction was achieved despite the inclusion of the new Bhilai unit and Noida Corporate Office within the reporting boundary. In comparison, Scope 2 emissions increased by 33.04%, primarily due to the inclusion of these additional locations. As the Bhilai unit primarily undertakes fabrication operations, its energy requirements are predominantly electricity-based, resulting in a higher contribution to Scope 2 emissions and the overall increase during FY 2025-26.</li> <li>2. An overall training coverage of 67.67% was achieved, exceeding the target of 50%. Training coverage was 90% for workers and 60% for employees, while 100% coverage was achieved for the Board of Directors (BoDs) and Key Managerial Personnel (KMPs).</li> <li>3. In FY 2025-26, the company achieved 54.37% sustainable sourcing and remains committed to implementing sustainable sourcing practices across its entire supply chain by 2028.</li> <li>4. ZLD has been successfully implemented at one plant, with the Company progressing towards extending ZLD across the remaining plants in line with its 2029 target.</li> </ol> |     |     |     |     |    |     |    |

**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).

Salasar Techno Engineering Limited remains committed to integrating Environmental, Social and Governance (ESG) considerations across its operations and value chain. The Company continues to strengthen its sustainability performance through initiatives focused on climate action, resource efficiency, water stewardship, sustainable sourcing and stakeholder engagement. During FY 2025–26, the Company achieved a 12.42% reduction in Scope 1 GHG emissions compared to the previous financial year, primarily supported by improved operational efficiency and reduced non-renewable fuel consumption. The Company also achieved over 50% adoption of sustainable sourcing practices, marking progress towards its commitment to achieve sustainable sourcing by 2028.

The Company continues to enhance resource efficiency and environmental performance through initiatives such as the zinc ash recovery system, which enables the recovery and reuse of zinc ash in the galvanising process. In the area of water stewardship, the Company has implemented Zero Liquid Discharge (ZLD) at one of its facilities and is working towards achieving ZLD across all facilities by 2029. The Company is also progressing its energy transition and efficiency initiatives to support its long-term GHG emission reduction objectives.

These initiatives also contribute to the Company's broader sustainability priorities and are aligned, where relevant, with the United Nations Sustainable Development Goals, particularly those relating to clean water, clean energy, decent work, responsible consumption and production, and climate action. The Company recognises that continued progress requires consistent efforts, process improvements and responsible resource management. Through adherence to recognised standards, including ISO 14001:2015 and ISO 45001:2018, the Company remains focused on strengthening its ESG practices and creating sustainable, long-term value for all stakeholders.

- |                                                                                                                                                                             |                                                                                                                                                                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).                                               | Mr. Shashank Agarwal<br>Managing Director<br>DIN: 00316141                                                                                                       |
| 9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details. | Yes, the company has a well-defined ESG department that seeks the decision from the MD on various aspects of the environmental and social issues of the company. |

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                                                          | All company policies are reviewed & approved by the Board or the Managing Director (MD). During these reviews, the effectiveness of the policies is evaluated, and any necessary amendments to policies and procedures are implemented. |    |    |    |    |    |    |    |    | These policies are reviewed periodically or as needed by the Board, Board Committee, or MD. |    |    |    |    |    |    |    |    |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances | The company complies with the applicable principles, rules and regulations.                                                                                                                                                             |    |    |    |    |    |    |    |    |                                                                                             |    |    |    |    |    |    |    |    |

11.

| Questions                                                                                                                                                          | P1                                                                                                                      | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|----|
| 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. | Yes, Vision360 Management Consulting has reviewed Salasar's policies to check their alignment with the NGRBC principles |    |    |    |    |    |    |    |    |

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)                                                                                               |                |    |    |    |    |    |    |    |    |

### SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorised as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities that aspire to progress to a higher level in their quest to be socially, environmentally, and ethically responsible.

**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 awareness programmes |
|--------------------------|--------------------------------------------------------|--------------------------------------------------------------------------|------------------------------------------------------------------------|
| Board of Directors       | 8                                                      | <ul style="list-style-type: none"> <li>Performance Management</li> </ul> | 100.00%                                                                |
| Key Managerial Personnel | 2                                                      | <ul style="list-style-type: none"> <li>Performance Management</li> </ul> | 100.00%                                                                |

| 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 awareness programmes |
|-----------------------------------|--------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| Employees other than BoD and KMPs | 40                                                     | <ul style="list-style-type: none"> <li>• Root Cause Analysis               <ul style="list-style-type: none"> <li>• Hira &amp; AIA</li> <li>• QHES Policy</li> <li>• Kaizen</li> </ul> </li> <li>• EOT Crane Operation               <ul style="list-style-type: none"> <li>• Leadership</li> </ul> </li> <li>• Galvanising Process</li> <li>• Defect &amp; Reaction Plan</li> <li>• Raw Material Inspection               <ul style="list-style-type: none"> <li>• PPAP Awareness</li> </ul> </li> </ul> | 60.00%                                                                 |
|                                   |                                                        | <ul style="list-style-type: none"> <li>• Product Training</li> <li>• Welding Process</li> <li>• Discontinuity &amp; Reaction Plan               <ul style="list-style-type: none"> <li>• Packing Process</li> <li>• 7 QC Tools</li> </ul> </li> <li>• 7 POSH Awareness Programme               <ul style="list-style-type: none"> <li>• Painting Process</li> <li>• Risk Assessment</li> </ul> </li> <li>• Process Flow Chart Making</li> <li>• Safety (Fire &amp; Hazard)</li> </ul>                     |                                                                        |
| Workers                           | 80                                                     | <ul style="list-style-type: none"> <li>• On Job Training (Welding, Crane Operation, Cutting of Materials, etc.)               <ul style="list-style-type: none"> <li>• Electrical Safety</li> <li>• Health Hazard</li> </ul> </li> <li>• 7 POSH Awareness Programme               <ul style="list-style-type: none"> <li>• Emergency Evacuation</li> <li>• Fire &amp; Safety</li> </ul> </li> <li>• Safety Awareness Training</li> </ul>                                                                  | 90.00%                                                                 |

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

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

**Monetary**

|                     | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (in ₹) | Brief of the Case                                                                                  | Has an appeal been preferred? (Yes/ No) |
|---------------------|-----------------|---------------------------------------------------------------------|---------------|----------------------------------------------------------------------------------------------------|-----------------------------------------|
| <b>Penalty/Fine</b> | Principle 1     | BSE                                                                 | 21240.00      | A delay of 9 days in filing the revised Annual Secretarial Compliance Report to the Stock Exchange | No                                      |

|                 | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (in ₹) | Brief of the Case                                                                        | Has an appeal been preferred? (Yes/ No) |
|-----------------|-----------------|---------------------------------------------------------------------|---------------|------------------------------------------------------------------------------------------|-----------------------------------------|
|                 | Principle 1     | NSE & BSE                                                           | 4720.00       | A delay of 2 days in filing the shareholding pattern for the quarter ended June 30, 2025 | No                                      |
| 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<br>Punishment | No non-monetary action has been taken during the reporting year |                                                                     |                   |                                         |

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 |
|--------------------------|---------------------------------------------------------------------|
| No appeal has been made. |                                                                     |

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

Yes, Salasar has established a comprehensive Anti-Bribery and Anti-Corruption (ABAC) Policy that aligns with the requirements of the Companies Act, 2013 (including amendments) and relevant legislation such as the Prevention of Corruption Act, 1988, and the Prevention of Money Laundering Act, 2002. This policy applies universally to all employees and directors across all locations and levels. It delineates standards for ethical conduct, addresses conflicts of interest, and explicitly prohibits bribery, facilitation payments, and unethical gifts.

Additionally, it governs activities involving cash transactions, international dealings, recruitment, third-party interactions, government officials, political donations, charity contributions, and sponsorships.

To promote transparency and ensure accountability, Salasar employs robust internal controls and transaction monitoring systems. The policy mandates ongoing training and awareness initiatives to reinforce compliance and ethical standards. Through these measures, Salasar strives to cultivate a culture of integrity and zero tolerance for corruption throughout its operations.

For more details, please refer to the policy: <https://salasartechno.com/wp-content/uploads/2026/04/Anti-Bribery-and-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:

|          | FY 2025-26 (Current Financial Year) | Fy 2024-25 (Previous Financial Year) |
|----------|-------------------------------------|--------------------------------------|
| Director | Nil                                 |                                      |
| KMPs     |                                     |                                      |
| Employee |                                     |                                      |
| Workers  |                                     |                                      |

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

|                                                                                                     | FY 2025-26 (Current Financial Year)                                                                                                                                        |         | FY 2024-25 (Previous Financial Year)                                                                                                                                       |         |
|-----------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
|                                                                                                     | Number                                                                                                                                                                     | Remarks | Number                                                                                                                                                                     | Remarks |
| <b>Number of complaints received in relation to issues of Conflict of Interest of the Directors</b> | No complaints were filed concerning disciplinary actions taken by law enforcement agencies against directors or Key Managerial Personnel (KMPs) for conflicts of interest. |         | No complaints were filed concerning disciplinary actions taken by law enforcement agencies against directors or Key Managerial Personnel (KMPs) for conflicts of interest. |         |
| <b>Number of complaints received in relation to issues of Conflict of Interest of the KMPs</b>      |                                                                                                                                                                            |         |                                                                                                                                                                            |         |

## 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 procedure) in the following format:

|                                    | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|------------------------------------|-------------------------------------|--------------------------------------|
| Number of days of accounts payable | 61                                  | 43                                   |

## 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:

|                            | Metrics                                                                                  | FY 2025-26 (Current Financial Year)                                                        | Fy 2024-25 (Previous Financial Year)                                                       |
|----------------------------|------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| Concentration of purchases | a. Purchases from trading houses as % of total purchases                                 | Not Applicable                                                                             | Not Applicable                                                                             |
|                            | b. Number of trading houses where purchases are made from                                |                                                                                            |                                                                                            |
|                            | c. Purchases from top 10 trading houses as % of total purchases from trading houses      |                                                                                            |                                                                                            |
| Concentration of Sales     | a. Sales to dealers/ distributors as % of total sales                                    | The majority of Salasar's activities involve the direct sale of products to its customers. | The majority of Salasar's activities involve the direct sale of products to its customers. |
|                            | 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)                          | 0.00%                                                                                      | 0.03%                                                                                      |
|                            | b. Sales (Sales to related parties / Total Sales)                                        | 1.04%                                                                                      | 0.45%                                                                                      |
|                            | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | Nil                                                                                        | Nil                                                                                        |
|                            | d. Investments (Investments in related parties / Total Investments made)                 | 0.00%                                                                                      | 99.96%                                                                                     |

**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.**

|                                                                      | 2025-26 | 2024-25 | Details improvements of environmental & social impacts                         |
|----------------------------------------------------------------------|---------|---------|--------------------------------------------------------------------------------|
| <b>R&amp;D (Revenue expenditure on Collaborative Research works)</b> | Nil     | Nil     | Currently, Salasar does not separately track R&D and Capex spend on ESG goals. |
| <b>Capex (Innovation activities)</b>                                 | Nil     | Nil     |                                                                                |
| <b>Total (Cr)</b>                                                    | Nil     | Nil     |                                                                                |

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

Yes, Salasar has implemented a comprehensive Supplier Code of Conduct that clearly articulates the expectations from its suppliers, ensuring alignment with the Company's core values. The Organisation emphasises sustainable sourcing through consolidation of procurement requirements, close coordination with the planning team to minimise material waste, optimisation of inventory levels, enhancement of equipment efficiency, and diligent management of life cycle costs for procured goods and services. These principles are integrated across the entire supply chain – from requirement gathering and vendor development to value engineering, order placement, execution, and a structured vendor evaluation process.

The Supplier Code of Conduct further incorporates robust anti-bribery provisions and mandates compliance with responsible sourcing standards, encompassing emission controls, safety, human rights, ethical conduct, and economic considerations. Additionally, adherence to labour principles and applicable labour laws is a mandatory requirement for all suppliers and service providers.

- b) If yes, what percentage of inputs were sourced sustainably?**

54.37%.

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

|                                |                                                                                                                                                                                                                                              |
|--------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Plastics (including packaging) | Salasar has achieved 100% reuse of collected plastic waste by repurposing it into useful products such as plant pots and other utility items, thereby promoting resource recovery and reducing plastic waste generation.                     |
| E-waste                        | E-waste Salasar sold the E-waste to an authorised recycler for recycling and received the Form VI and Green Certificate from them.                                                                                                           |
| Hazardous waste                | Salasar has an agreement with Uttar Pradesh Waste Management Project (A Division of Re-Sustainability Ltd.) for disposing of Hazardous waste (that is, sludge generated from APCS, Flux filtration System, ETP) Flux filtration System, ETP) |
| Other waste                    | Used Engine oil from the DG set is used to prevent pipes from rusting.                                                                                                                                                                       |

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

### 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                       | Percentage of employees covered by |                  |           |                    |           |                    |          |                    |          |                     |          |
|--------------------------------|------------------------------------|------------------|-----------|--------------------|-----------|--------------------|----------|--------------------|----------|---------------------|----------|
|                                | Total (A)                          | Health insurance |           | Accident insurance |           | Maternity benefits |          | Paternity Benefits |          | Day Care facilities |          |
|                                |                                    | Num-ber (B)      | % (B / A) | Num-ber (C)        | % (C / A) | Num-ber (D)        | % (D /A) | Num-ber (E)        | % (E /A) | Num-ber (F)         | % (F /A) |
| Permanent employees            |                                    |                  |           |                    |           |                    |          |                    |          |                     |          |
| Male                           | 996                                | 996              | 100.00%   | 996                | 100.00%   | Nil                | Nil      | Nil                | Nil      | Nil                 | Nil      |
| Female                         | 14                                 | 14               | 100.00%   | 14                 | 100.00%   | 14                 | 100.00%  | Nil                | Nil      | Nil                 | Nil      |
| Total                          | 1010*                              | 1010             | 100.00%   | 1010               | 100.00%   | 14                 | 1.39%    | Nil                | Nil      | Nil                 | Nil      |
| Other than Permanent employees |                                    |                  |           |                    |           |                    |          |                    |          |                     |          |
| Male                           | Nil                                | Nil              | Nil       | Nil                | Nil       | Nil                | Nil      | Nil                | Nil      | Nil                 | Nil      |
| Female                         | Nil                                | Nil              | Nil       | Nil                | Nil       | Nil                | Nil      | Nil                | Nil      | Nil                 | Nil      |
| Total                          | Nil                                | Nil              | Nil       | Nil                | Nil       | Nil                | Nil      | Nil                | Nil      | Nil                 | Nil      |

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

| Category                     | Percentage of workers covered by |                  |          |                    |          |                    |          |                    |          |                     |          |
|------------------------------|----------------------------------|------------------|----------|--------------------|----------|--------------------|----------|--------------------|----------|---------------------|----------|
|                              | Total<br>(A)                     | Health insurance |          | Accident insurance |          | Maternity benefits |          | Paternity Benefits |          | Day Care facilities |          |
|                              |                                  | Num-<br>ber (B)  | % (B /A) | Number<br>(C)      | % (C /A) | Number<br>(D)      | % (D /A) | Number<br>(E)      | % (E /A) | Number<br>(F)       | % (F /A) |
| Permanent workers            |                                  |                  |          |                    |          |                    |          |                    |          |                     |          |
| Male                         | 339                              | 339              | 100.00%  | 339                | 100.00%  | Nil                | Nil      | Nil                | Nil      | Nil                 | Nil      |
| Female                       | Nil                              | Nil              | Nil      | Nil                | Nil      | Nil                | Nil      | Nil                | Nil      | Nil                 | Nil      |
| Total                        | 339*                             | 339              | 100.00%  | 339                | 100.00%  | Nil                | Nil      | Nil                | Nil      | Nil                 | Nil      |
| Other than Permanent workers |                                  |                  |          |                    |          |                    |          |                    |          |                     |          |
| Male                         | 879                              | 863              | 98.18%   | 879                | 100.00%  | NIL                | NIL      | NIL                | NIL      | NIL                 | NIL      |
| Female                       | NIL                              | NIL              | NIL      | NIL                | NIL      | NIL                | NIL      | NIL                | NIL      | NIL                 | NIL      |
| Total                        | 879*                             | 863              | 98.18%   | 879                | 100.00%  | NIL                | NIL      | NIL                | NIL      | NIL                 | NIL      |

\*Health insurance includes Employee's State Insurance (ESI) scheme and Company's group insurance scheme, based on the applicable salary criteria.

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

| Female                                                                      | FY 2025-26 (Current Financial Year) | Fy 2024-25 (Previous Financial Year) |
|-----------------------------------------------------------------------------|-------------------------------------|--------------------------------------|
| Cost incurred on well-being measures as a % of total revenue of the company | 0.30%                               | 0.02%                                |

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

| Benefits | FY 2025-26 Current Financial Year                  |                                                |                                                      | FY 2024-25 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*      | 72.72%                                             | 100%                                           | Yes                                                  | 71.25%                                             | 99.67%                                         | Yes                                                  |
| Gratuity | 100.00%                                            | 100%                                           | No                                                   | 100.00%                                            | 100.00%                                        | No                                                   |
| ESI*     | 45.07%                                             | 100%                                           | Yes                                                  | 44.73%                                             | 98.01%                                         | Yes                                                  |
| Others   | -                                                  | -                                              | -                                                    | -                                                  | -                                              | -                                                    |

\*Provided to employees meeting the applicable eligibility criteria under statutory provisions and are therefore not applicable to all employees.

## 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, Salasar's premises and office facilities are fully accessible to employees with disabilities, strictly adhering to the Rights of Persons with Disabilities Act, 2016. The Organisation has proactively introduced several measures to create a barrier-free and inclusive workplace. Key accessibility provisions include:

- Ramps and Elevators: Installed across facilities in compliance with recognised accessibility standards, ensuring seamless mobility for employees with physical disabilities.
- Accessible Restrooms: Specially designed restrooms with wider doorways, grab bars, and ergonomically positioned sinks and hand dryers for wheelchair users.
- Training and Awareness: Regular training sessions and awareness drives to foster an inclusive culture, helping employees understand accessibility needs and support their differently abled colleagues effectively.
- Accessible Parking and Transportation: Reserved parking spaces near entrances and customised transportation options to address the specific mobility requirements of differently abled employees.

## 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 has an equal opportunity policy in accordance with the Rights of Persons with Disabilities Act, 2016. The company is committed to creating an inclusive workplace where every employee is treated with respect and dignity. This commitment includes ensuring accessibility and reasonable accommodations for employees with disabilities, promoting a culture of diversity and inclusion, and fostering an environment where everyone can contribute and succeed.

Key features of the policy include the appointment of a Liaison Officer to oversee implementation and compliance, provision of accessible physical and digital infrastructure, and support for employees' transportation and reasonable accommodation needs. The policy also emphasises inclusive employment practices, fair selection processes, and comprehensive training and career development opportunities for employees with disabilities. Additionally, the company maintains the confidentiality of employee records and has a Grievance Redressal Committee to address any related concerns.

For more details, please refer to the policy document available on the company's website:

<https://salasartechno.com/wp-content/uploads/2026/04/Equal-Opportunity-Policy.pdf>

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

| Gender       | Permanent employees |                | Permanent Workers   |                |
|--------------|---------------------|----------------|---------------------|----------------|
|              | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male         | Nil                 | Nil            | Nil                 | Nil            |
| Female       | 100.00%             | 100.00%        | Nil                 | Nil            |
| <b>Total</b> | <b>100.00%</b>      | <b>100.00%</b> | <b>Nil</b>          | <b>Nil</b>     |

**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              | The Company maintains a transparent and equitable grievance redressal mechanism for all employees, including permanent employees, through a structured framework comprising a Grievance Redressal Committee and a whistle-blower system. Permanent workers are encouraged to report their concerns through designated internal channels, with the assurance of strict confidentiality and protection against retaliation. Grievances can be sent by email to the Grievance redressal officer at <a href="mailto:mstyagi@salasartechno.com">mstyagi@salasartechno.com</a> .<br><br>Additionally, whistle-blower complaints can be reported to the vigilance and ethics officer at <a href="mailto:compliance@salasartechno.com">compliance@salasartechno.com</a> or by sending a written complaint to the following address: Salasar Techno Engineering Limited, Unit – I, Khasra No. 265, 281–283, Village Parsaun, Hapur, Uttar Pradesh – 201015. |
| Other than Permanent Workers   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Permanent Employees            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Other than Permanent Employees |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

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

| Category                         | FY 2025-26 Current Financial Year                    |                                                                                         |            | FY 2024-25 Previous Financial Year                    |                                                                                                  |            |
|----------------------------------|------------------------------------------------------|-----------------------------------------------------------------------------------------|------------|-------------------------------------------------------|--------------------------------------------------------------------------------------------------|------------|
|                                  | Total employ-ees/ Workers in respective category (A) | No. of employees/ Workers in respec-tive category who are part of associa-tions/Union B | % (B/A)    | Total employ-ees / Workers in respective category (C) | No. of employees / Workers in respec-tive category, who are part of associa-tion(s) or Union (D) | % (D / C)  |
| <b>Total permanent employees</b> | <b>1010</b>                                          | <b>Nil</b>                                                                              | <b>Nil</b> | <b>Nil</b>                                            | <b>Nil</b>                                                                                       | <b>Nil</b> |
| Male                             | 996                                                  | Nil                                                                                     | Nil        | Nil                                                   | Nil                                                                                              | Nil        |
| Female                           | 14                                                   | Nil                                                                                     | Nil        | Nil                                                   | Nil                                                                                              | Nil        |
| <b>Total Permanent Workers</b>   | <b>339</b>                                           | <b>Nil</b>                                                                              | <b>Nil</b> | <b>Nil</b>                                            | <b>Nil</b>                                                                                       | <b>Nil</b> |
| Male                             | 339                                                  | Nil                                                                                     | Nil        | Nil                                                   | Nil                                                                                              | Nil        |
| Female                           | Nil                                                  | Nil                                                                                     | Nil        | Nil                                                   | Nil                                                                                              | Nil        |

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

| Category  | FY 2025-26 (Current Financial Year) |                               |           |                      |           | FY 2024-25 (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 |                                     |                               |           |                      |           |                                      |                               |           |                      |           |
| Male      | 996                                 | 598                           | 60.04%    | 598                  | 60.04%    | 901                                  | 850                           | 94.34%    | 820                  | 91.01%    |
| Female    | 14                                  | 9                             | 64.29%    | 9                    | 64.29%    | 11                                   | 10                            | 90.91%    | 8                    | 72.73%    |
| Total     | 1010                                | 607                           | 60.10%    | 607                  | 60.10%    | 912                                  | 860                           | 94.30%    | 828                  | 90.79%    |
| Workers   |                                     |                               |           |                      |           |                                      |                               |           |                      |           |
| Male      | 339                                 | 305                           | 89.97%    | 305                  | 89.97%    | 303                                  | 303                           | 100.00%   | 303                  | 100.00%   |
| Female    | Nil                                 | Nil                           | Nil       | Nil                  | Nil       | Nil                                  | Nil                           | Nil       | Nil                  | Nil       |
| Total     | 339                                 | 305                           | 89.97%    | 305                  | 89.97%    | 303                                  | 303                           | 100.00%   | 303                  | 100.00%   |

**Note:** During the reporting period, trainings were provided to employees and workers based on their respective roles and job requirements.

- Employees: Root Cause Analysis, HIRA & AIA, QHES Policy, Kaizen, EOT Crane Operation, Leadership, Galvanising Process, Defect & Reaction Plan, Raw Material Inspection, PPAP Awareness, Product Training, Welding Process, Discontinuity & Reaction Plan, Packing Process, 7 QC Tools, Painting Process, Risk Assessment, Process Flow Chart Making, and Fire & Hazard Safety.
- Workers: On-the-Job Training (Welding, Crane Operation, Cutting of Materials, etc.), Electrical Safety, Health Hazards, Emergency Evacuation, Fire & Safety, and Safety Awareness Training.

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

| Category         | FY 2025-26 (Current Financial Year) |            |               | FY 2024-25(Previous Financial Year) |            |                |
|------------------|-------------------------------------|------------|---------------|-------------------------------------|------------|----------------|
|                  | Total (A)                           | No. (B)    | % (B / A)     | Total (C)                           | No. (D)    | % (D / C)      |
| <b>Employees</b> |                                     |            |               |                                     |            |                |
| <b>Male</b>      | 996                                 | 945        | 94.88%        | 901                                 | 850        | 94.33%         |
| <b>Female</b>    | 14                                  | 10         | 71.43%        | 11                                  | 7          | 63.63%         |
| <b>Total</b>     | <b>1010</b>                         | <b>955</b> | <b>94.55%</b> | <b>912</b>                          | <b>857</b> | <b>93.97%</b>  |
| <b>Workers</b>   |                                     |            |               |                                     |            |                |
| <b>Male</b>      | 339                                 | 310        | 91.45%        | 303                                 | 303        | 100.00%        |
| <b>Female</b>    | Nil                                 | Nil        | Nil           | Nil                                 | Nil        | Nil            |
| <b>Total</b>     | <b>339</b>                          | <b>310</b> | <b>91.45%</b> | <b>303</b>                          | <b>303</b> | <b>100.00%</b> |

**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, Salasar has implemented an Occupational Health and Safety (OHS) Management System in alignment with ISO 45001:2018 standard. The system covers 100% of our workforce, encompassing all employees and workers across the organisation's premises. The company also conducts regular training programs to equip employees and workers with the necessary skills and awareness to respond effectively to workplace medical emergencies, ensuring timely assistance and appropriate care for affected individuals.

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

We follow our Hazard Identification and Risk Assessment and Job Safety analysis procedure to identify work-related hazards. Salasar's Safety Management System comprises safety processes for identifying work-related hazards and assessing risks on a routine and non-routine basis.

Safety processes followed by the Company are as follows:

1. Safety Leadership and accountability with Occupational Health & Safety (OH&S) Objective Planning.
2. Hazard Identification, Risk Assessment, and Risk Management
3. Operational planning and control
4. People Competency Behaviours.

## 5. Fire Detection Protection System Management

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

Yes, Salasar has established systematic processes for hazard reporting and risk mitigation. Workers can report work-related hazards directly through formalised manual or email-based incident reporting channels. To ensure workers can safely remove themselves from risks, the Company implements routine Hazard Identification and Risk Assessment (HIRA) and Job Safety Analysis (JSA) protocols. This is reinforced through regular shop-floor training and mock drills, empowering employees with the authority and skills to identify hazards and safely remove themselves and their co-workers from immediate danger.

**d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Y/N)**

Yes, All employees and workers have access to non-occupational medical and healthcare services. The Company facilitates this access through a combination of on-site medical facilities and formal tie-ups with local medical institutions.

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

| Safety Incident/Number                                                                | Category  | FY 2025-26 Current Financial Year | FY 2024-25 Previous Financial Year |
|---------------------------------------------------------------------------------------|-----------|-----------------------------------|------------------------------------|
| <b>Lost Time Injury Frequency Rate (LTIFR) (per one million- person hours worked)</b> | Employees | 0.44                              | Nil                                |
|                                                                                       | Workers   | 0.74                              | 0.88                               |
| <b>Total recordable work-related injuries</b>                                         | Employees | 1                                 | Nil                                |
|                                                                                       | Workers   | 5                                 | 4                                  |
| <b>No. of fatalities</b>                                                              | Employees | 1                                 | Nil                                |
|                                                                                       | Workers   | 1                                 | Nil                                |
| <b>High consequence work-related injury or ill-health (excluding fatalities)</b>      | Employees | Nil                               | Nil                                |
|                                                                                       | Workers   | 1                                 | 1                                  |

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

- Salasar has implemented comprehensive measures to ensure a safe and healthy workplace for all employees and workers. A structured Occupational Health and Safety framework has been established through well-defined health and safety policies that demonstrate the organisation's commitment towards employee well-being, regulatory compliance, and continuous improvement in safety performance.
- Regular risk assessments and hazard identification exercises are conducted across operations to identify potential workplace hazards and implement appropriate preventive and corrective control measures to minimise associated risks. The organisation also conducts ongoing training and awareness programs on workplace safety practices, emergency response procedures, safe handling of equipment and hazardous materials, and the proper use of Personal Protective Equipment (PPE).
- Appropriate PPE, including helmets, gloves, safety shoes, goggles, and other protective gear, is provided, and its usage is strictly enforced based on the nature of work and operational requirements. To strengthen emergency preparedness, the entity has established emergency response procedures, including fire safety systems, evacuation plans, mock drills, and first-aid arrangements, which are periodically tested and reviewed.
- Salasar also focuses on workplace ergonomics by designing and maintaining workstations and tools that help reduce the risk of musculoskeletal disorders and improve employee comfort and productivity. In addition, employees and workers are provided access to various health and wellness support initiatives, including medical assistance, wellness programs, and counselling support, wherever applicable.
- A robust incident reporting and investigation mechanism is in place to encourage timely reporting of accidents, near misses, and unsafe conditions. All reported incidents are thoroughly investigated to identify root causes and implement corrective and preventive actions.

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

|                            | FY 2025-26 Current Financial Year                                                                                             |                                       |         | FY 2024-25 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 |
| <b>Working Conditions</b>  | No instances of complaints regarding working conditions and health and safety were reported in both FY2025-26 and FY 2024-25. |                                       |         |                                    |                                       |         |
| <b>Health &amp; Safety</b> |                                                                                                                               |                                       |         |                                    |                                       |         |

**14. Assessments for the year:**

|                             | % of your plants and offices that were assessed<br>(by entity or statutory authorities or third parties) |
|-----------------------------|----------------------------------------------------------------------------------------------------------|
| Health and safety practices | 100.00%                                                                                                  |
| Working Conditions          | 100.00%                                                                                                  |

**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.**

The company conducts detailed investigations of all safety-related incidents to identify root causes and derive key learnings for preventing recurrence. Findings and corrective actions are communicated across the organisation to strengthen safety practices and enhance operational awareness. The effectiveness of implemented corrective measures is regularly monitored and evaluated through periodic safety audits and inspections. Furthermore, Salasar proactively addresses significant health and safety risks and concerns identified through workplace assessments by implementing targeted preventive and corrective measures across its operations.

- 1. Incident Investigation and Root Cause Analysis:** All safety-related incidents are subjected to a formal investigation process to identify underlying causes and prevent recurrence. Root Cause Analysis (RCA) methodologies, including tools such as the "5 Whys," are utilised to identify systemic gaps and operational issues.
- 2. Strengthening of Safety Protocols:** The Company periodically reviews and updates its Safety Operating Procedures (SOPs), particularly for high-risk activities such as equipment maintenance, chemical handling, and working at heights. Key improvements include stricter enforcement of Personal Protective Equipment (PPE) usage, enhancement of lock-out/tag-out procedures and strengthening of emergency preparedness and response mechanisms.
- 3. Employee Training and Awareness:** Regular training and awareness programs are conducted to reinforce safe work practices, improve hazard identification capabilities, and ensure adherence to updated safety procedures and guidelines across the organisation.

**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.**

Salasar recognises the importance of engaging with a diverse range of stakeholders to understand their expectations, gather valuable insights, and strengthen its sustainability strategy and business practices. The company undertakes a structured materiality assessment process to evaluate the relevance, influence, and impact of both internal and external stakeholders on its operations and long-term objectives. This assessment helps the organisation identify and prioritise stakeholders based on their level of influence, interest, and dependence on the company's activities.

Further, Salasar conducts peer benchmarking exercises to identify industry-relevant stakeholder groups and adopt best practices for stakeholder engagement. Based on the outcomes of these assessments, stakeholders are systematically categorised according to their significance and impact on the organisation.

The company's structured stakeholder engagement approach facilitates transparent communication and enables the incorporation of stakeholder feedback into strategic planning and decision-making processes. Salasar actively engages with stakeholders on key aspects such as corporate vision, environmental management, social responsibility initiatives, and governance practices. Through continuous engagement and dialogue, the company aims to align its operations with stakeholder expectations while fostering long-term and mutually beneficial relationships.

## 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                                                                                             |
|--------------------------------|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Shareholder and Investor Group | No                                                             | <ul style="list-style-type: none"> <li>Press Release</li> <li>Investor Presentation</li> <li>In-person Meetings</li> <li>Emails</li> <li>Annual General Meetings</li> <li>Annual Report &amp; Stock Exchange Announcement</li> <li>Meetings &amp; Calls</li> </ul> | Continuous                                                                     | <ul style="list-style-type: none"> <li>Financial Performance</li> <li>Business Strategy &amp; execution planning</li> <li>Business Performance</li> <li>Corporate Governance</li> </ul>     |
| Customers                      | No                                                             | <ul style="list-style-type: none"> <li>Survey</li> <li>Engagement Activities</li> <li>Websites</li> <li>Digital Platform – social media</li> <li>Advertisements</li> </ul>                                                                                         | Continuous                                                                     | <ul style="list-style-type: none"> <li>Availing services</li> <li>Information</li> <li>Sustainability Credential</li> <li>Feedback</li> </ul>                                               |
| Employees                      | No                                                             | <ul style="list-style-type: none"> <li>Notice Board</li> <li>Emails &amp; calls</li> <li>Office Orders</li> <li>Corporate portal</li> <li>Employee Engagement Surveys</li> <li>In-person Meetings</li> </ul>                                                       | Continuous                                                                     | <ul style="list-style-type: none"> <li>Information</li> <li>Trainings &amp; learning opportunities</li> <li>Diversity</li> <li>Business activities</li> <li>Counselling sessions</li> </ul> |
| Governments & Regulators       | No                                                             | <ul style="list-style-type: none"> <li>Notice</li> <li>Emails</li> <li>Office Memorandum</li> <li>Press Release</li> </ul>                                                                                                                                         | Continuous                                                                     | <ul style="list-style-type: none"> <li>Corporate Behaviour</li> <li>Information</li> <li>Regulatory Issues</li> </ul>                                                                       |
| Suppliers & Vendors            | No                                                             | <ul style="list-style-type: none"> <li>Emails &amp; calls</li> <li>Website</li> <li>Purchase Orders</li> <li>Supplier reviews</li> <li>In-person Visit</li> </ul>                                                                                                  | Continuous                                                                     | <ul style="list-style-type: none"> <li>Business activities</li> <li>Quality check</li> <li>Information</li> </ul>                                                                           |
| NGOs/Communities               | No                                                             | <ul style="list-style-type: none"> <li>Emails &amp; calls</li> <li>Meetings</li> <li>Letters</li> </ul>                                                                                                                                                            | Continuous                                                                     | <ul style="list-style-type: none"> <li>Audits</li> <li>Feedback</li> <li>Report</li> </ul>                                                                                                  |

### 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.

Salasar interacts with stakeholders on economic, environmental, and social issues through a structured consultation framework. This process starts with a materiality assessment and peer benchmarking to identify priority stakeholder groups. Using structured questionnaires, Salasar gathers feedback on ESG-related matters, which are then thoroughly analysed. The summarised insights are reported to the Board of Directors to inform strategic decision-making. Following this, the actions and outcomes resulting from stakeholder engagement are communicated publicly to ensure transparency and foster stakeholder trust.

## Stakeholder Engagement Process:

1. **Stakeholder Identification:** Identification of relevant stakeholders is performed via peer analysis and internal evaluations to assess their importance and influence.
  2. **Data Collection:** Stakeholders participate in ESG-specific questionnaires to express views and expectations.
  3. **Feedback Analysis:** Responses are systematically examined to identify key insights and material issues.
  4. **Board Reporting:** Findings are presented to the Board to support informed governance and strategic planning.
  5. **Transparency:** The outcomes, insights, and subsequent actions are disclosed publicly to uphold transparency and accountability.
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, Salasar utilises stakeholder consultations, primarily through our materiality assessment framework, to identify and manage environmental and social topics. Key instances of how stakeholder inputs were incorporated into our activities include:

- **Input:** Prioritisation of Occupational Health & Safety  
**Action:** Recognising our operational risk profile, the Company enhanced its on-ground health and safety protocols and integrated expanded healthcare benefits for the workforce.
- **Input:** Concerns regarding Climate Change and Emissions  
**Action:** The Company implemented continuous resource consumption monitoring systems across operations and initiated an active transition toward energy-efficient fuel alternatives.
- **Input:** Expectations for Governance and Transparency  
**Action:** Internal governance policies were formally reviewed and updated to embed greater transparency and accountability into our standard operating procedures.

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

The company, in alignment with its Corporate Social Responsibility (CSR) framework, extends support to vulnerable and marginalised stakeholder groups. Although the company does not engage with these groups through direct interactions, it implements its CSR activities via credible NGOs and partner organisations like Sewa Samarpan Kalyan Samiti, Books for All Trust, Jayaprakash Narayan Memorial Trust, Samvedna Society for Mental Health, Rotary Foundation India, Rotary Noida Research and Social Welfare Trust, and Sahibabad Rotary Charitable Trust.

This indirect engagement model ensures that the intended benefits effectively reach the underserved communities. Through these collaborations, Salasar addresses key concerns of marginalised groups and contributes meaningfully to enhancing their overall well-being and quality of life.

## 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               | FY 2025-26 (Current Financial Year) |                                        |               | FY 2024-25 (Previous Financial Year) |                                     |               |
|------------------------|-------------------------------------|----------------------------------------|---------------|--------------------------------------|-------------------------------------|---------------|
|                        | Total (A)                           | No. of employees / workers covered (B) | % (B / A)     | Total (C)                            | No. employees / workers covered (D) | % (D / C)     |
| <b>Employees</b>       |                                     |                                        |               |                                      |                                     |               |
| Permanent              | 1010                                | 606                                    | 60.00%        | 912                                  | 880                                 | 96.49%        |
| Other than permanent   | 0                                   | 0                                      | 0.00%         | 0                                    | 0                                   | 0.00%         |
| <b>Total Employees</b> | <b>1010</b>                         | <b>606</b>                             | <b>60.00%</b> | <b>912</b>                           | <b>880</b>                          | <b>96.49%</b> |

| Category             | FY 2025-26 (Current Financial Year) |                                        |               | FY 2024-25 (Previous Financial Year) |                                     |               |
|----------------------|-------------------------------------|----------------------------------------|---------------|--------------------------------------|-------------------------------------|---------------|
|                      | Total (A)                           | No. of employees / workers covered (B) | % (B / A)     | Total (C)                            | No. employees / workers covered (D) | % (D / C)     |
| <b>Workers</b>       |                                     |                                        |               |                                      |                                     |               |
| Permanent            | 339                                 | 305                                    | 89.97%        | 303                                  | 275                                 | 90.76%        |
| Other than permanent | 879                                 | 791                                    | 89.99%        | 893                                  | 850                                 | 95.18%        |
| <b>Total Workers</b> | <b>1218</b>                         | <b>1096</b>                            | <b>89.98%</b> | <b>1196</b>                          | <b>1125</b>                         | <b>94.06%</b> |

**Note:** During the reporting period, human rights related training and awareness programmes were provided to employees and workers based on their roles and workplace requirements.

- **Employees:** POSH Awareness Programme, Leadership, and QHES Policy.
- **Workers:** POSH Awareness Programme, Safety Awareness Training.

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

| Category             | FY 2025-26 Current |                       | Financial Year |                        | FY 2024-25 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) |
| Employees            |                    |                       |                |                        |                     |           |                       |          |                        |          |
| Permanent            | 1010               | 0                     | 0.00%          | 1010                   | 100.00%             | 912       | 141                   | 15.46%   | 771                    | 84.54%   |
| Male                 | 996                | 0                     | 0.00%          | 996                    | 100.00%             | 901       | 141                   | 15.65%   | 760                    | 84.35%   |
| Female               | 14                 | 0                     | 0.00%          | 14                     | 100.00%             | 11        | 0                     | 0.00%    | 11                     | 100.00%  |
| Other than Permanent | 0                  | 0                     | 0.00%          | 0                      | 0.00%               | 0         | 0                     | 0.00%    | 0                      | 0.00%    |
| Male                 | 0                  | 0                     | 0.00%          | 0                      | 0.00%               | 0         | 0                     | 0.00%    | 0                      | 0.00%    |
| Female               | 0                  | 0                     | 0.00%          | 0                      | 0.00%               | 0         | 0                     | 0.00%    | 0                      | 0.00%    |
| Workers              |                    |                       |                |                        |                     |           |                       |          |                        |          |
| Permanent            | 339                | 0                     | 0.00%          | 339                    | 100.00%             | 303       | 265                   | 87.45%   | 38                     | 12.54%   |
| Male                 | 339                | 0                     | 0.00%          | 339                    | 100.00%             | 303       | 265                   | 87.45%   | 38                     | 12.54%   |
| Female               | 0                  | 0                     | 0.00%          | 0                      | 0.00%               | 0         | 0                     | 0.00%    | 0                      | 0.00%    |
| Other than Permanent | 879                | 0                     | 0.00%          | 879                    | 100.00%             | 893       | 0                     | 0.00%    | 893                    | 100.00%  |
| Male                 | 879                | 0                     | 0.00%          | 879                    | 100.00%             | 893       | 0                     | 0.00%    | 893                    | 100.00%  |
| Female               | 0                  | 0                     | 0.00%          | 0                      | 0.00%               | 0         | 0                     | 0.00%    | 0                      | 0.00%    |

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

| Median remuneration/ wages       | Male   |                                                          | Female |                                                          |
|----------------------------------|--------|----------------------------------------------------------|--------|----------------------------------------------------------|
|                                  | Number | Median remuneration/ salary/wages of respective category | Number | Median remuneration/ salary/wages of respective category |
| Board of Directors (BoD)         | 3      | 13800000                                                 | 1      | 10200000                                                 |
| Key Managerial Personnel         | 2      | 3624000                                                  | 0      | 0                                                        |
| Employees other than BoD and KMP | 1280   | 249764.5                                                 | 13     | 400985                                                   |
| Workers                          | 412    | 120438                                                   | 0      | 0                                                        |

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

|                                                 | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|-------------------------------------------------|-------------------------------------|--------------------------------------|
| Gross wages paid to females as % of total wages | 3.27%                               | 3.21%                                |

**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, Salasar Techno Engineering Limited has designated Mr MSTyagi, Vice President, as the central focal point for overseeing and addressing human rights impacts related to the company's operations. Mr Tyagi is responsible for ensuring strict compliance with the Company's Human Rights Policy. His core mandate includes conducting ongoing human rights due diligence, resolving grievances, monitoring potential violations, and fostering a workplace culture based on dignity, respect, equality, and non-discrimination.

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

Yes, Salasar Techno Engineering Limited has instituted a Human Rights Policy that incorporates a structured grievance redressal mechanism to address any violations or abuses concerning human rights. The Company ensures that all complaints are resolved promptly, impartially, and effectively. The Policy is anchored in key principles, including non-discrimination, zero tolerance for child and forced labour, prevention of workplace harassment, and protection of individual privacy. It is communicated transparently to all stakeholders, and regular training initiatives are conducted to foster awareness and ensure compliance across the organisation. Any concerns or complaints regarding human rights violations may be reported to: [mstyagi@salasartechno.com](mailto:mstyagi@salasartechno.com)

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

|                                   | FY 2025-26 (Current Financial Year) |                                       |         | FY 2024-25 (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 |
| Sexual Harassment                 | Nil                                 | Nil                                   | -       | Nil                                  | Nil                                   | -       |
| Discrimination at workplace       | Nil                                 | Nil                                   | -       | Nil                                  | Nil                                   | -       |
| Child Labour                      | Nil                                 | Nil                                   | -       | Nil                                  | Nil                                   | -       |
| Forced Labour /Involuntary Labour | Nil                                 | Nil                                   | -       | Nil                                  | Nil                                   | -       |
| Wages                             | Nil                                 | Nil                                   | -       | Nil                                  | Nil                                   | -       |
| Other human rights related issues | Nil                                 | Nil                                   | -       | Nil                                  | Nil                                   | -       |

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

|                                                                                                                                      | FY 2025-26 (Current Financial Year) | FY 2024-25 (Previous Financial Year) |
|--------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------------------|
| Total complaints reported under Sexual Harassment on of women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013 (POSH) | Nil                                 | Nil                                  |
| Complaints on POSH as a % of female employees / workers                                                                              | Nil                                 | Nil                                  |
| Complaints on POSH upheld                                                                                                            | Nil                                 | Nil                                  |

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

Yes, the company has established comprehensive procedures to safeguard the rights of complainants in cases of discrimination and harassment. In accordance with the Prevention of Sexual Harassment (POSH) Act, 2013, an Internal Complaints Committee (ICC) has been formed to address and resolve relevant complaints. The ICC comprises a balanced

mix of internal members and an external expert with relevant experience and knowledge in handling such issues. The committee is committed to ensuring that all complaints are investigated in a confidential, impartial, and equitable manner, in strict compliance with the provisions of the POSH Act. Employees are encouraged to report incidents in writing to the ICC, which conducts thorough investigations and recommends appropriate disciplinary or corrective measures. Additionally, the company routinely conducts training and awareness programs to educate employees about their rights, responsibilities, and proper reporting procedures regarding harassment.

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

Yes, human rights considerations are a fundamental aspect of our contractual arrangements. The company ensures that all suppliers and contractors strictly comply with applicable national and regional laws concerning human rights. These obligations are explicitly documented within all contractual agreements to guarantee that all parties involved uphold and respect core human rights principles.

Furthermore, the company is committed to continuous improvement by progressively integrating enhanced sustainability standards and human rights considerations into its contractual frameworks, thereby reaffirming its commitment to ethical and responsible business conduct.

**10. Assessment for the year**

|                                    | FY 2024-25 (Previous Financial Year) |
|------------------------------------|--------------------------------------|
| <b>Child labour</b>                | 100.00%                              |
| <b>Forced/ involuntary labour</b>  | 100.00%                              |
| <b>Sexual harassment</b>           | 100.00%                              |
| <b>Discrimination at workplace</b> | 100.00%                              |
| <b>Wages</b>                       | 100.00%                              |
| <b>Others – please specify</b>     | NA                                   |

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

Since no notable risks or issues were found, no corrective measures were implemented.

**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<br>Current Financial Year | FY 2024-25<br>Previous Financial Year |
|-----------------------------------------------------------------|--------------------------------------|---------------------------------------|
| <b>From renewable sources</b>                                   |                                      |                                       |
| Total electricity consumption (A) (TJ)                          | 1.76                                 | 1.5                                   |
| Total fuel consumption (B)                                      | -                                    | -                                     |
| Energy consumption through other sources (C)                    | -                                    | -                                     |
| <b>Total energy consumed from renewable sources (A+B+C)</b>     | 1.76                                 | 1.5                                   |
| <b>From non-renewable sources</b>                               |                                      |                                       |
| Total electricity consumption (D)                               | 21.60                                | 17.08                                 |
| Total fuel consumption (E)                                      | 56.06                                | 65.02                                 |
| Energy consumption through other sources (F)                    | -                                    | -                                     |
| <b>Total energy consumed from non-renewable sources (D+E+F)</b> | 77.66                                | 82.10                                 |
| <b>Total energy consumed (A+B+C+D+E+F)</b>                      | 79.42                                | 83.60                                 |

| Parameter                                                                                                                                                                     | FY 2025-26<br>Current Financial Year | FY 2024-25<br>Previous Financial Year |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------|
| <b>Energy intensity per rupee of turnover</b> (Total energy consumed / Revenue from operations in lakhs)                                                                      | 0.0005                               | 0.0005                                |
| <b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed / Revenue from operations adjusted for PPP) (in TJ/Lakhs USD) | 0.011                                | 0.012                                 |
| <b>Energy intensity in terms of physical output</b>                                                                                                                           | -                                    | -                                     |
| Energy intensity (optional) – the relevant metric may be selected by the entity                                                                                               |                                      |                                       |

**Note:** For FY 2025-26, the reporting boundary has been expanded to include the new Bhilai-Chhattisgarh unit and the new Noida Corporate Office. Accordingly, energy consumption is reported for 4 units and the Corporate Office. In comparison, FY 2024-25 energy consumption was reported for 3 Salasar units.

**Note: PPP factor used: 20.34, IMF WEO April 2026**

<https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/ADVEC/WEOWORLD/TWN>

**Note:** PPP calculation has been done on the basis of Industry Standard Note on BRSR Core given by FICCI.

**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 company did not carry out an independent assessment by an external agency.

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

Not Applicable

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

| Parameter                                                                                                                                                                     | FY 2025-26<br>Current Financial Year | FY 2024-25<br>Previous Financial Year |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------|
| <b>Water withdrawal by source (in Kiloliters)</b>                                                                                                                             |                                      |                                       |
| (i) Surface water                                                                                                                                                             | -                                    | -                                     |
| (ii) Groundwater                                                                                                                                                              | 25492.15                             | 26289.81                              |
| (iii) Third party water                                                                                                                                                       | 1255.50                              | -                                     |
| (iv) Seawater / desalinated water                                                                                                                                             | -                                    | -                                     |
| (v) Others (Municipal)                                                                                                                                                        | -                                    | -                                     |
| <b>Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)</b>                                                                                               | 26747.65                             | 26289.81                              |
| <b>Total volume of water consumption (in kiloliters)</b>                                                                                                                      | 26747.65                             | 25990.75                              |
| <b>Water intensity per rupee of turnover</b> (Total water consumption / Revenue from operations in lakhs)                                                                     | 0.18                                 | 0.18                                  |
| <b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity PPP</b> (Total Water consumption / Revenue from operations adjusted for PPP) (in KL/Lakhs USD)) | 3.73                                 | 3.80                                  |
| <b>Water intensity in terms of physical output</b>                                                                                                                            | -                                    | -                                     |
| <b>Water intensity</b> (optional) – the relevant metric may be selected by the entity                                                                                         | -                                    | -                                     |

**Note:** For FY 2025–26, the reporting boundary has been expanded to include the new Bhilai-Chhattisgarh unit and the new Noida Corporate Office. Accordingly, water consumption is reported for 4 units and the Corporate Office. In comparison, FY 2024-25 water consumption was reported for 3 Salasar units.

**Note:** PPP factor used: 20.34, IMF WEO April 2026

<https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/ADVEC/WEOWORLD/TWN>

**Note:** PPP calculation has been done on the basis of Industry Standard Note on BRSR Core given by FICCI.

**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 company did not carry out an independent assessment by an external agency.

#### 4. Provide the following details related to water discharge:

| Parameter                                                                    | FY 2025-26<br>Current Financial Year | FY 2024-25<br>Previous Financial Year |
|------------------------------------------------------------------------------|--------------------------------------|---------------------------------------|
| <b>Water discharge by destination and level of treatment (in Kiloliters)</b> |                                      |                                       |
| <b>(i) To Surface water</b>                                                  |                                      |                                       |
| No treatment                                                                 | -                                    | -                                     |
| With treatment - please specify level of treatment                           | -                                    | -                                     |
| <b>(ii) To Groundwater</b>                                                   |                                      |                                       |
| No treatment                                                                 | -                                    | -                                     |
| With treatment – please specify level of treatment                           | -                                    | -                                     |
| <b>(iii) To Seawater</b>                                                     |                                      |                                       |
| No treatment                                                                 | -                                    | -                                     |
| With treatment – please specify level of treatment                           | -                                    | -                                     |
| <b>(iv) Sent to third - parties</b>                                          |                                      |                                       |
| No treatment                                                                 | -                                    | -                                     |
| With treatment – please specify level of treatment                           | -                                    | -                                     |
| <b>(v) Others</b>                                                            |                                      |                                       |
| No treatment                                                                 | -                                    | -                                     |
| With treatment – please specify level of treatment                           | -                                    | -                                     |
| <b>Total water discharged (in kilolitres)</b>                                | -                                    | -                                     |

**Note:** The Company's three manufacturing plants in Hapur, Uttar Pradesh, follow Zero Liquid Discharge (ZLD) practices. Plant-I uses a flux regeneration system, while Plant-II and Plant-III use ETPs, with treated water reused in the GI plant. The leased Corporate Office building is equipped with a 250 KLD STP, with treated water reused for flushing, horticulture and cooling tower applications.

Details regarding Noida Corporate Office are available-[https://up-rera.in/Frm\\_View\\_Project\\_Details.aspx?id=3841](https://up-rera.in/Frm_View_Project_Details.aspx?id=3841)

**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 company did not carry out an independent assessment by an external agency.

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

Yes, the company has three plants situated in Hapur, UP where water is consumed. The company has a Zero Liquid Discharge mechanism in all of the three plants. In Plant-I, where a flux regeneration system is used and in Plant-II and Plant-III, ETP is used to treat the discharged water and treated water is again used in GI Plant.

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

| Parameter                           | Unit   | FY 2025-26<br>Current Financial Year | FY 2024-25<br>Previous Financial Year |
|-------------------------------------|--------|--------------------------------------|---------------------------------------|
| NOx                                 | Kg/Nm3 | 0.00113                              | 0.44                                  |
| SOx                                 | Kg/Nm3 | 0.00016                              | 0.23                                  |
| Particulate matter (PM)             | Kg/Nm3 | 0.00048                              | 0.41                                  |
| Persistent organic pollutants (POP) |        | -                                    | -                                     |
| Volatile organic compounds (VOC)    |        | -                                    | -                                     |
| Hazardous air pollutants (HAP)      |        | -                                    | -                                     |
| Others                              |        |                                      |                                       |
| – please specify (CO)               | Kg/Nm3 | 0.00054                              | -                                     |

**Note:** Air emissions for FY 2025-26 were assessed for three Salasar units which was conducted by Noida Testing Labs & Newcon Consultancy & Testing Labs. The Bhilai unit, which currently undertakes only finishing operations, has no active stack emissions and is therefore excluded from the assessment

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

Yes, the company carried out an independent assessment by Noida Testing Labs & Newcon Consultancy & Testing Labs.

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

| Parameter                                                                                                                                                                                                                           | Unit                                              | FY 2025-26<br>Current Financial Year | FY 2024-25<br>Previous Financial Year |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|--------------------------------------|---------------------------------------|
| <b>Total Scope 1 emissions</b> (Break- up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                                                       | Metric tonnes of CO <sub>2</sub> equivalent       | 3781.06                              | 4317.36                               |
| <b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                                                        | Metric tonnes of CO <sub>2</sub> equivalent       | 4608.70                              | 3464.22                               |
| <b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in lakhs)                                                                              | Metric tonnes of CO <sub>2</sub> equivalent/lakhs | 0.06                                 | 0.05                                  |
| <b>Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) (in MtCO <sub>2</sub> e/Lakhs USD) |                                                   | 1.17                                 | 1.13                                  |
| <b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>                                                                                                                                                     |                                                   | -                                    | -                                     |
| <b>Total Scope 1 and Scope 2 emission intensity</b> (optional)<br>– the relevant metric may be selected by the entity                                                                                                               |                                                   | -                                    | -                                     |

**Note:** For FY 2025–26, the reporting boundary has been expanded to include the new Bhilai-Chhattisgarh unit and the new Noida Corporate Office. Accordingly, Scope 1 and Scope 2 emissions are reported for 4 units and the Corporate Office. In comparison, FY 2024–25 Scope 1 and Scope 2 emissions were reported for 3 Salasar units.

**Note:** PPP factor used: 20.34, IMF WEO April 2026

<https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/ADVEC/WEOWORLD/TWN>

**Note:** PPP calculation has been done on the basis of the Industry Standard Note on BRSR Core given by FICCI.

**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 company did not carry out an independent assessment by an external agency.

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

Yes, as a Company that focuses on environmentally friendly practices, the company recognises the need to implement measures to reduce emissions caused by fuel. SALASAR has various office and manufacturing locations, and the company is replacing conventional light fittings with energy-efficient LED lights. We have replaced (HSD) with alternate fuel- LPG to reduce GHG emissions. The company installed the Solar Power Plant to utilise the green energy instead of Fuel Energy. The company is using a dual-fuel generator (Diesel & LPG).

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

| Parameter                                                                                                                                                                       |                         | FY 2025-26<br>Current Financial Year | FY 2024-25<br>Previous Financial Year |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------------------------|---------------------------------------|
| <b>Total Waste generated (in metric tonnes)</b>                                                                                                                                 |                         |                                      |                                       |
| Plastic waste (A)                                                                                                                                                               |                         | 0.60                                 | -                                     |
| E-waste (B)                                                                                                                                                                     |                         | 0.35                                 | 0.20                                  |
| Bio-medical waste (C)                                                                                                                                                           |                         | -                                    | -                                     |
| Construction and demolition waste (D)                                                                                                                                           |                         | -                                    | -                                     |
| Battery waste (E)                                                                                                                                                               |                         | -                                    | -                                     |
| Radioactive waste (F)                                                                                                                                                           |                         | -                                    | -                                     |
| Other Hazardous waste.<br>Please specify, if any. (G)                                                                                                                           | Sludge                  | 11.52                                | 12.20                                 |
|                                                                                                                                                                                 | Waste Oil               | 1.72                                 | 1.84                                  |
|                                                                                                                                                                                 | Zinc ash                | 299.62                               | 433.19                                |
| Other non-hazardous waste generated (H)                                                                                                                                         | Paper & cardboard waste | 0.84                                 | 1.05                                  |
|                                                                                                                                                                                 | Process Scrap (Metal)   | 8866.48                              | 5932.15                               |
| <b>Total (A + B + C + D + E + F + G + H)</b>                                                                                                                                    |                         | <b>9181.13</b>                       | <b>6380.35</b>                        |
| <b>Waste intensity per rupee of turnover</b> (Total waste generated / Revenue from operations in lakhs) (MT)                                                                    |                         | 0.063                                | 0.045                                 |
| <b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b><br>(Total waste generated / Revenue from operations adjusted for PPP) (in MT/lakhs USD) |                         | 1.28                                 | 0.933                                 |
| <b>Waste intensity in terms of physical output</b>                                                                                                                              |                         | -                                    | -                                     |
| <b>Waste intensity (optional)</b> – the relevant metric may be selected by the entity                                                                                           |                         | -                                    | -                                     |
| <b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>                                  |                         |                                      |                                       |
| <b>Category of waste</b>                                                                                                                                                        |                         |                                      |                                       |
| (i) Recycled                                                                                                                                                                    |                         | 0.35                                 | 1.05                                  |
| (ii) Re-used                                                                                                                                                                    |                         | 301.94                               | 435.03                                |
| (iii) Other recovery operations                                                                                                                                                 |                         | 8866.48                              | 5932.35                               |
| <b>Total</b>                                                                                                                                                                    |                         | <b>9168.77</b>                       | <b>6368.43</b>                        |

| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) |              |              |
|------------------------------------------------------------------------------------------------------------|--------------|--------------|
| Category of waste –                                                                                        |              |              |
| (i) Incineration                                                                                           | -            | -            |
| (ii) Landfilling                                                                                           | 10.06        | 11.89        |
| (iii) Other disposal operations                                                                            | -            | -            |
| <b>Total</b>                                                                                               | <b>10.06</b> | <b>11.89</b> |

**Note:** Salasar has implemented a Zinc Ash recovery system to reuse Zinc Ash waste in the galvanising process.

**Note:** For FY 2025-26, the reporting boundary has been expanded to include the new Bhilai-Chhattisgarh unit and the new Noida Corporate Office. Accordingly, waste generation is reported for 4 units and the Corporate Office. In comparison, FY 2024-25 waste generation was reported for 3 Salasar units.

**Note:** PPP factor used: 20.34, IMF WEO April 2026

<https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/ADVEC/WEOWORLD/TWN>

**Note:** Density of 0.87g/cm<sup>3</sup> is taken for conversion of waste oil to metric tonnes.

**Note:** PPP calculation has been done on the basis of Industry Standard Note on BRSR Core given by FICCI

**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 company did not carry out an independent assessment by an 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.

Waste generated at the Company's manufacturing plants is segregated at source and managed through appropriate treatment, recycling and disposal practices. Effluents and hazardous waste, including sludge from ETP, APCS and flux filtration systems, are disposed of through authorised facilities. Plastic waste is repurposed into plant pots and other utility items, while E-waste and metallic waste are handed over to authorised recyclers, with relevant certificates obtained. Used engine oil from DG sets is reused for rust prevention of pipes, promoting resource recovery and reducing waste.

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

| S. No. | Location of operations/ offices | Type of operations | Whether the conditions of environmental approval / clearance are being complied with? (Y/N)<br>If no, the reasons thereof and corrective action taken, if any. |
|--------|---------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
|--------|---------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|

Nil

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

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

Nil

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

| S. No. | Specify the law / regulation / guidelines which was not complied with | Provide details of the non-compliance | Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts | Corrective action taken, if any |
|--------|-----------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------|
|--------|-----------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------|

Nil

**PRINCIPLE 7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent**

**Essential Indicators**

1. a. **Number of affiliations with trade and industry chambers/ associations - 2**
- 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.**

| Name of the trade and industry chambers/ associations | Reach of trade and industry chambers/ associations (State/ National) |
|-------------------------------------------------------|----------------------------------------------------------------------|
| Project Export Promotion Council of India             | National                                                             |
| PHD Chamber of Commerce and Industry                  | National                                                             |

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

For FY 2025-26, no cases of anti-competitive conduct have been reported.

**Leadership Indicators**

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

The Company works closely with various stakeholders, relevant government and regulatory bodies, and industry associations, including the Project Export Promotion Council of India and PHD Chamber of Commerce and Industry. These associations support the Company in industry engagement, policy advocacy, export promotion, and keeping abreast of developments across the infrastructure, power, telecom, railway, and EPC sectors.

**Some areas where the Company pursues policy advocacy are listed below:**

|                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Public Policy Advocated | <p>Instances of advocacy done by Salasar Techno Engineering Limited are cited below:</p> <ul style="list-style-type: none"> <li>• The Company's Public Advocacy Policy provides for stakeholder consultation and engagement on matters relating to governance and administration.</li> <li>• Taxation is identified as an area for stakeholder consultation and engagement under the Company's Public Advocacy Policy.</li> <li>• Sustainability is identified as an area for stakeholder consultation and engagement under the Company's Public Advocacy Policy.</li> <li>• The Company's Public Advocacy Policy provides for engagement on matters relating to economic development.</li> <li>• The Company seeks to engage on matters relating to sector development to contribute to policy, regulatory, and other decision-making processes.</li> <li>• During the period under review, the Company participated in a conference organised by PHDCCI on new labour laws.</li> </ul> |
|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Method resorted for such advocacy                | 1. Engagement and dialogue with government entities, policymakers, regulators, chambers of commerce, industry associations, and other stakeholders.<br>2. Participation in industry conferences and stakeholder forums.<br>3. Providing fact-based information, knowledge, and expertise to regulators and policymakers, as appropriate.<br>4. Participation through relevant industry associations and institutional platforms. |
| Information available in public domain (Yes/No)? | Yes                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Frequency of review by Board                     | Periodically, as required under the Company's Public Advocacy Policy                                                                                                                                                                                                                                                                                                                                                             |
| Weblink, if applicable                           | <a href="https://www.phdcci.in/">https://www.phdcci.in/</a>                                                                                                                                                                                                                                                                                                                                                                      |

## PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

### Essential Indicators

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

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

Not Applicable

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

The company does not have any ongoing projects that involve Rehabilitation and Resettlement (R&R) activities during the reporting period.

No new land acquisition or displacement of communities occurred in the current financial year that would trigger R&R requirements under applicable laws or guidelines.

| S. No. | Name of Project for which R&R is ongoing | State | District | No. of Project Affected Families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (In ₹) |
|--------|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|---------------------------------------|
|--------|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|---------------------------------------|

Not Applicable

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

Salasar has established an External Grievance Redressal Policy designed to address concerns from external stakeholders effectively. This policy provides a transparent, inclusive, and fair framework for resolving genuine grievances from customers, suppliers, contractors, business partners, and community members. It guarantees protection against discrimination and retaliation throughout the process. Grievances can be submitted in writing or electronically. Once received, each complaint is acknowledged by the Grievance Redressal Committee (GRC) and given a unique reference number for tracking. The GRC investigates thoroughly and aims to resolve issues through dialogue, mediation, or other suitable methods. All complaints are handled confidentially, and the entire process is well-documented to ensure accountability and transparency.

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

|                                              | FY 2025-26<br>Current Financial Year | FY 2024-25<br>Previous Financial Year |
|----------------------------------------------|--------------------------------------|---------------------------------------|
| Directly sourced from MSMEs/ small producers | 10.93%                               | 28.70%                                |
| Directly from within India                   | 100.00%                              | 100.00%                               |

**5. Job creation in smaller towns - Disclose wages paid to person employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost**

| Location     | FY 2025-26 | FY 2024-25 |
|--------------|------------|------------|
| Rural        | 28.17%     | 30.35%     |
| Semi-Urban   | 15.80%     | 20.00%     |
| Urban        | 18.35%     | 20.05%     |
| Metropolitan | 37.69%     | 29.60%     |

**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 INR) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-----------------------|-----------------------|
| During the reporting period, the Company incurred ₹1,38,61,309 towards CSR initiatives in Ghaziabad, Hapur, and Noida, against a CSR obligated budget of ₹1,30,20,974. The initiatives covered school education and academic support for children from underserved communities, vocational training and skill development for first generation learners, preventive healthcare, including rural health check-ups, women's health, menstrual hygiene, and breast and cervical cancer screening, healthcare support for persons with hearing impairment, establishment of an eye bank through equipment sponsorship, digital literacy through provision of desktops to schools; and animal welfare through upkeep of cows. These initiatives were implemented through NGO and community based partnerships to support underserved and marginalised sections of society. None of the CSR projects were undertaken in districts designated as Aspirational Districts by the Government of India. |       |                       |                       |

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

No

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

Not Applicable

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

Not Applicable

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

| Name of authority | Brief of the case | Corrective action taken |
|-------------------|-------------------|-------------------------|
| Not Applicable    |                   |                         |

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

| S. No. | CSR Project                                                                               | No. of persons benefited from CSR Projects                                                                                                                                                                         | % of beneficiaries from vulnerable and marginalized groups |
|--------|-------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| 1      | Sewa Samarpan Kalyan Samiti -Education of migrant labourers' children (Nursery-VIII)      | 200 children                                                                                                                                                                                                       | 100%                                                       |
| 2      | Books for All Trust - Vocational training of first-generation learners                    | 61 students trained (60 sponsored)                                                                                                                                                                                 | 100%                                                       |
| 3      | Vidya and Child -After School Support Programme (Class IX-XII)                            | 45 students                                                                                                                                                                                                        | 100%                                                       |
| 4      | Samvedna Society for Mental Health - Rural health camps, women's health, cancer screening | 1,459                                                                                                                                                                                                              | 100%                                                       |
| 5      | Rotary Foundation (India) - Eye Bank equipment sponsorship (Noida)                        | Beneficiary numbers have not been disclosed as the benefits of this initiatives are realized over an extended period and the impact is not readily quantifiable at the beneficiary level as of the reporting date. |                                                            |
| 6      | Rotary Noida Research and Social Welfare Trust - Hearing aid camp (Project Umang)         | 197                                                                                                                                                                                                                | 100%                                                       |
| 7      | Sahibabad Rotary Charitable Trust - 31 computers installed for digital literacy           | Beneficiary numbers have not been disclosed as the benefits of this initiatives are realized over an extended period and the impact is not readily quantifiable at the beneficiary level as of the reporting date. |                                                            |
| 8      | Cow Shed - Unit 3 (Animal Welfare, upkeep of 11 cows)                                     | NA                                                                                                                                                                                                                 | NA                                                         |

**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.**

Salasar does not directly sell or supply its products and services to end consumers. Its offerings are predominantly industrial in nature and cater to commercial and infrastructure-related applications, serving as inputs to various projects rather than being intended for direct end-user consumption.

For infrastructure development projects undertaken by the Company, Salasar ensures execution in accordance with the agreed specifications, contractual requirements, and applicable standards. Upon completion of such projects, the Company receives satisfactory project completion reports from its clients, which reflect the quality of execution, adherence to technical requirements, and professional conduct demonstrated throughout the project lifecycle. These reports reinforce the Company's focus on customer satisfaction, timely project delivery, and operational excellence.

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

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

### 3. Number of consumer complaints

|                                       | FY 2025-26 Current Financial Year |                                       | FY 2024-25 Previous Financial Year |                                       |
|---------------------------------------|-----------------------------------|---------------------------------------|------------------------------------|---------------------------------------|
|                                       | Received during the year          | Pending resolution at the end of year | Received during the year           | Pending resolution at the end of year |
| <b>Data privacy</b>                   | Nil                               | Nil                                   | Nil                                | Nil                                   |
| <b>Advertising</b>                    | Nil                               | Nil                                   | Nil                                | Nil                                   |
| <b>Cyber- security</b>                | Nil                               | Nil                                   | Nil                                | Nil                                   |
| <b>Delivery of essential services</b> | Nil                               | Nil                                   | Nil                                | Nil                                   |
| <b>Restrictive Trade Practices</b>    | Nil                               | Nil                                   | Nil                                | Nil                                   |
| <b>Unfair Trade Practices</b>         | Nil                               | Nil                                   | Nil                                | Nil                                   |
| <b>Others</b>                         | Nil                               | Nil                                   | Nil                                | Nil                                   |

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

|                   | Number | Reason for recall |
|-------------------|--------|-------------------|
| Voluntary recalls | Nil    | Nil               |
| Forced recalls    | Nil    | Nil               |

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

Yes. The Company has established a comprehensive Cyber security Assurance Framework to manage cyber security risks and safeguard data privacy. The framework is overseen by the Risk Management Committee and is aligned across three key pillars: People, Processes, and Technology.

As part of this framework, the Company conducts regular cyber security awareness and training initiatives to enhance employee preparedness, including campaigns focused on phishing prevention and email security practices. The Company also undertakes periodic upgrades of network infrastructure, server operating systems, and hardware to strengthen system resilience and security posture.

Continuous monitoring of security logs is carried out to identify, assess, and respond to potential cyber threats in a timely manner. Further, appropriate data protection controls are implemented to ensure the confidentiality, integrity, and security of data throughout its lifecycle, including data creation, storage, transmission, and retrieval.

The Company's cybersecurity practices are periodically reviewed and strengthened to address evolving cyber risks and maintain a robust information security environment.

Link: <https://salasartechno.com/wp-content/uploads/2026/04/Information-Security-Policy.pdf>

### 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.

Nil

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

#### a. Number of instances of data breaches

0

#### b. Percentage of data breaches involving personally identifiable information of customers

0%

#### c. Impact, if any, of the data breaches

NA