

ANNEXURE VII - TO THE DIRECTORS' REPORT

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Basic Information:

Ador Welding Limited ("Ador"), formerly known as Advani-Oerlikon Limited, is a pioneer in the Indian welding industry. Since its establishment in the year 1951, Ador has played a vital role in India's industrial and infrastructure development by offering a comprehensive range of high-quality welding consumables, equipment, and automation solutions. In addition, the Company has actively contributed to skill development within the sector.

Over the decades, Ador has continually expanded its welding expertise to serve a broad spectrum of industries, including high-end specialized applications, both in domestic and international markets. Guided by its **vision** of **"Creating the Best Welding Experience"**, Ador is committed to responsible and sustainable business practices that promote environmental stewardship and social responsibility. The Company embraces a holistic approach to growth by embedding environmental, social, and governance (ESG) considerations into its core business strategy—ensuring long-term value creation for all stakeholders. Ador believes that corporate performance should be measured through a balanced lens of economic, environmental, and social outcomes. Its core values are deeply rooted in the development of a sustainable business model that is driven from the top leadership and permeates all levels of the organization.

In alignment with the United Nations Sustainable Development Goals (UN SDGs), Ador has identified 09 (nine) priority SDGs for focused initiatives. These goals serve as a foundation for achieving its vision and reinforcing its commitment to responsible business conduct.

Ador's Business Responsibility and Sustainability Report (BRSR) presents a transparent and comprehensive overview of the Company's performance and its environmental & social impact. The report is prepared in accordance with the National Guidelines on Responsible Business Conduct (NGRBC), issued by the Ministry of Corporate Affairs (MCA), and is compliant with Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Through its adherence to the 09 (nine) principles outlined in the NGRBC, Ador reaffirms its dedication to ethical, inclusive, and sustainable business practices.

Pursuant to the amalgamation, three manufacturing plants have been integrated into Ador's operations— 02 (two) located in Bengaluru, Karnataka, and 01 (one) in Nagpur, Maharashtra. The inclusion of these facilities has resulted in changes to operational and financial metrics, necessitating restatement for better comparability and accurate representation of the consolidated business performance.

Principles



SECTION A - GENERAL DISCLOSURES

I. Details of the Listed Entity

I-1.	Corporate Identity Number (CIN) of the listed entity	L70100MH1951PLC008647
I-2.	Name of the listed entity	Ador Welding Limited (ADOR)
I-3.	Year of incorporation	22 nd October, 1951
I-4.	Registered office address	Ador House, 6, K. Dubash Marg, Fort, Mumbai, 400001-16, Maharashtra, India
I-5.	Corporate address	Ador House, 6, K. Dubash Marg, Fort, Mumbai, 400001-16, Maharashtra, India
I-6.	E-mail	investorservices@adorians.com
I-7.	Telephone	022-22842525 / 66239300
I-8.	Website	https://www.adorwelding.com/
I-9.	Financial year for which reporting is being done	01 st April, 2024 to 31 st March, 2025
I-10.	Name of the Stock Exchange(s) where shares are listed	 BSE Limited (BSE) The National Stock Exchange of India Limited (NSE)
I-11.	Paid-up Capital	1,74,02,815 Equity Shares of Rs. 10/- each, fully paid up
I-12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.	Name: Mr. Aditya T. Malkani Designation: Managing Director DIN: 01585637 Telephone Number: 022-66239300 / 022-22842525
I-13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosures made in this report are on a Standalone basis and pertain only to Ador Welding Limited
I-14.	Name of assurance provider	Not Applicable
I-15.	Type of assurance obtained	Not Applicable

II. Products/services

II-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	Manufacturing of Welding Consumables like Electrodes , Wires & Fluxes	70
2	Manufacturing	Assembly line for assembly of welding equipment	19
3	Manufacturing	Flare and Process equipments	7

II-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	Welding Consumables	2592	70
2	Welding Equipments	2710	27





III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	6	6	12
International	0	1]

III-19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	36
International (No. of Countries)	15

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

The Export portion is 13.73% of the Total Turnover of the entity.

c. A brief on types of customers

Since we (ADOR) are in the business of Metal welding and cutting, we are required at such places, where metals are being shaped.

ADOR serves a diverse range of domestic and international markets, with a strong presence across India and exports to various global regions including Middle East, Africa, and parts of Europe & America.

The company caters to critical sectors such as:

- Manufacturing and Fabrication
- Infrastructure and Construction
- Oil & Gas
- Power Generation (including Thermal, Hydro, and Renewable Energy)
- Shipbuilding and Marine
- Automotive and Transportation
- Railways and Heavy Engineering
- Defence and Aerospace

Our customer base includes a broad spectrum ranging from large Public Sector Undertakings (PSUs) and Multinational Corporations to Small and Medium-sized Enterprises (SMEs). We work closely with EPC (Engineering, Procurement, and Construction) contractors, OEMs (Original Equipment Manufacturers), fabrication shops and maintenance service providers.

With a customer-centric approach, ADOR supports its clients not only through the supply of high-quality welding consumables, equipment, and automation solutions but also by offering technical services, training, and application support to ensure operational efficiency and safety in critical applications.

We also cater to clients involved in activities of Welding and Cutting who require automation in their process for either welding or cutting application. e.g. – L&T, ISGEC, Railways etc.

In a nutshell, anyone who is involved in shaping Metal, we are their partners in making it possible.

IV. Employees

IV-20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

No.	Particulars	Total (A)	Мо	Male		ale			
			No(B)	%(B/A)	No(C)	%(C/A)			
Emp	Employees								
1	Permanent (D)	853	802	94.02%	51	5.98%			
2	Other than Permanent (E)	0	0	0	0	0			
3	Total employees (D + E)	853	802	94.02%	51	5.98%			
Work	(ers								
1	Permanent (F)	0	0	0.00%	0	0.00%			
2	Other than Permanent (G)	684	640	93.57%	44	6.43%			
3	Total Workers (F + G)	684	640	93.57%	44	6.43%			

b. Differently abled Employees and workers:

No.	Particulars	Total (A)	Ма	Male Fer		nale			
			No(B)	%(B/A)	No(C)	%(C/A)			
Diffe	Differently Abled Employees								
1	Permanent (D)	0	0	0.00%	0	0.00%			
2	Other than Permanent (E)	0	0	0.00%	0	0.00%			
3	Total differently abled employees (D + E)	0	0	0.00%	0	0.00%			
Diffe	rently Abled Workers								
1	Permanent (F)	0	0	0.00%	0	0.00%			
2	Other than Permanent (G)	0	0	0.00%	0	0.00%			
3	Total Workers (F + G)	0	0	0.00%	0	0.00%			

IV-21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females				
		No(B)	%(B/A)			
Board of Directors	10	3	30.00%			
Key Management Personnel	4]	25.00%			

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

Particulars	FY 2024-2025		FY 2023-2024			FY 2022-2023			
	(Turnover rate in current FY)		(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)			
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	17.64%	32.65%	18.55%	14.95%	25.88%	15.55%	15.81%	36.11%	16.83%
Permanent Workers	0.00%	-	0.00%	9.30%	-	9.30%	7.14%	-	7.14%



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

V-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	J.B. Advani & Co. Private Limited	Holding Company	0	No
2	3D Future Technologies Private Limited	Subsidiary Company	100	No

VI. CSR Details

VI-24. Provide the following CSR details

i) Whether CSR is applicable as per section 135 of the Companies Act, 2013 - ${\rm Yes}$

- ii) Turnover (in Rs.) 1,11,683 Lakhs
- iii) Net worth (in Rs.) 51,570 Lakhs

VII. Transparency and Disclosures Compliances

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

Stakeholder	Grievance Redressal Mechanism in Place (Yes/	F	2024-2025		FY	2023-2024	
group from whom complaint is received	No) (If Yes, then provide web-link for grievance redress policy)		Number of complaints pending resolution at close of the year		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	0	0	-	0	0	-
Investors (other than shareholders)	Yes https://adorwelding.com/wp-content/ uploads/2021/07/Mechanism-For-Whistle- Blower-For-Stakeholders11.pdf	0	0	-	0	0	-
Shareholders	Yes, the Company has empowered a Board level Stakeholders Relationship Committee ('SRC') to examine and redress complaints from/ by the shareholders. The status of complaints is reported to the entire Board on a quarterly basis. SRC meets at least twice a year and as & when required to resolve the shareholders grievances. Most of the grievances received through electronic communications are attended within a period of 07 (seven) days and for postal communication within a period of 12 (twelve) days from the date of receipt of such grievances. https://adorwelding.com/wp- content/uploads/2022/11/Investor-Grievance- Redressal-Policy.pdf	10	0	-	13	0	-

Stakeholder	Grievance Redressal Mechanism in Place (Yes/	F	2024-2025		FY	FY 2023-2024		
group from whom complaint is received	No) (If Yes, then provide web-link for grievance redress policy)		Number of complaints pending resolution at close of the year		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	
Employees and workers	Yes, the grievances of the employees and workers are redressed through emails, open forum meetings and also through vigil mechanism.	0	0	-	0	0	-	
	https://adorwelding.com/wp-content/ uploads/2021/07/Whistle-Blower-for-Employees- Directors2019.pdf							
Customers	Yes, all the grievances received through various available channels are registered and tracked through the Complaint CRM system. Once the complaint is registered, it is tracked through a unique number. The grievance is resolved through one-on-one interaction with the customer either telephonically or physically. Upon the final resolution of the grievance, feedback is taken through call / response sheet / feedback form.	1,421	0	-	1,314	0	-	
Value Chain partners	Yes, the complaints pertaining to the Value Chain Partners are redressed through one-on-one interaction.	0	0	-	0	0	-	
Other (please specify)	-	0	0	-	0	0	-	

VII-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

	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity		Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Energy Management	Opportunity	Product manufacturing is an energy-intensive operation, and efficient energy management initiatives help the company optimize its energy consumption and thereby significantly aid in cost savings, lowering the energy consumption and GHG footprint of our organization. To achieve this, we have integrated several energy-efficient techniques, such as utilizing more efficient machines, and automatic systems in our processing units and installing solar panels, etc. These measures help us maintain low energy consumption while promoting sustainability.	-	Positive



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)
2	Greenhouse Gas Emissions	Risk	Considering the nature of our business operations, a high energy requirement and consequent high greenhouse gas (GHG) emissions are inherent to some extent. Furthermore, we anticipate more stringent GHG policies, i.e. all-inclusive tracking and reporting practices, capping emissions, etc. could become mandatory in coming years. While we understand the need to manage and reduce this high emissions, we also anticipate that failure to align with evolving GHG policies could result in substantial penalties and reputational damage.	At Ador, we track and publish our Scope 1 and Scope 2 emissions. We also remain vigilant regarding upcoming policies and advancements in GHG tracking and public disclosure. Hence, we are strategizing to develop a comprehensive mitigation plan encompassing Scope 3, along with other Scopes, and develop targets for GHG emission reduction.	Negative
3	Water Management	Opportunity	Our production process at Consumable Plants is water intensive, hence effective water management is crucial for our operations. Water scarcity poses a notable risk, impacting business continuity and profitability. However, efficient water management gives an opportunity to enhance efficiency and cut costs. Through substantial investments in water management systems such as ZLD and STP, we've improved our water utilization, resulting in decreased costs and reduced water footprint.	-	Positive
4	Air-pollution	Risk	Air emissions pose a risk, as it can contribute to local and regional emission concentrations. Moreover, non-compliance, if any, with regulatory requirements set by regional and national government boards, could have adverse impacts on both health and the environment, potentially resulting in compensatory and reputational damage to the Company. Additionally, this could pose a risk to our license to operate.	We conduct regular monitoring of our emissions and maintain strict processes to ensure that our operations adhere to industry best practices, with a focus on minimizing our environmental impact. Additionally, we hold ISO 14001 certification, underscoring our commitment to environmental stewardship.	Negative

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)
5	Workforce health and safety	Risk	Given the nature of our business, it is imperative to establish rigorous protocols and procedures for health and safety to prevent injuries, accidents, and potential legal or reputational ramifications.	We strictly follow the prescribed health and safety protocols. We conduct routine training sessions to ensure our workforce is wellprepared to navigate such circumstances.	Negative
6	Materials Sourcing	Risk	Our supply chain is susceptible to various risks associated with critical materials used in the production process. These materials are often specialized and, in many instances, have limited alternatives. Instances of unavailability, transportation challenges, or supply disruptions could lead to price escalation and even slow down production processes. Therefore, addressing this issue is of paramount importance.	Over the years, we have successfully diversified our supply chain to reduce dependency on a single supplier and have ensured a more resilient supply chain. Furthermore, we continuously monitor market trends and product demand and pro-actively take the procurement decision to address potential challenges. Lastly as a part of our governance ethics, we foster strong, transparent, and effective communications with our value chain.	Negative
7	Supply chain Management	Risk	Ador has a complex supply chain, encompassing numerous stakeholders throughout the sourcing, production, and disposal phases of our products, making it susceptible to frequent disruptions.	Our supply chain management practices are robust and transparent, characterized by thorough due diligence to identify risks and vulnerabilities. Moreover, we assess the majority of our downstream supply chain based on key environmental, social, and governance (ESG) parameters, ensuring the smooth flow of value downstream.	Negative



SECTION B - MANAGEMENT AND PROCESS DISCLOSURES

Policy and management processes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
1. b. Has the policy been approved by the Board? (Yes/No)	Yes	No	No	Yes	Yes	No	No	Yes	No
1. c. Web Link of the Policies, if available	Conflict of Interest Policy Code of Conduct for Board of Directors & SeniorManagement Anti Corruption Policy Board Diversity Policy	Supplier Code of Conduct Supply Chain Management Policy	EHS Policy Equal Opportunity Policy POSH Policy	Whistle - Blower for Stakeholders Policy IGR Policy	Human Right Policy Equal Opportunity Policy	Environmental Policy	NA	CSR Policy	Data Privacy Management Policy
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	No	No	No	No	No	No	No	No	No

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	OHSAS, BIS, ISO 14001 applicable principle.	, and Corporate	e Governanc	e Code, are ac	lopted and mo	apped at the	NA		rate e Code, are nd mapped
5. Specific	The company is in the	e process of sett	ing goals and	d targets focusir	ng on ESG Key I	Performance in	dicato	s related to:	
commit- ments, goals	Water Manager	-		÷					
and targets set by the	-	share of renewa : Continue to ha	• •	•					
entity with	Gender Diversity				workforce				
defined		% Integrity and C				f emplovees th	at are i	aiven training	a for POSH
timelines, if		uct, Whistle-blow			ne coverage o			Given nonini	
any.	We are committed to the process of inculco on energy efficiency (ating the culture	of doing bu	siness in the inte		-			
6. Perfor- mance of the entity against the specific commit- ments, goals and targets along-with reasons in case the	The Company will be the performance ago	focusing on the	sustainability	initiatives & will				ear 2026. Go	bing forward
same are not met.									



Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	The Company believes in Sustainability and endeavours to balance its concern for the environment and people with efficient and profitable operations. It is committed to minimizing its carbon footprint and is undertaking several measures focused on energy efficiency and emissions reduction. The Company also seeks to ensure satisfaction of all its stakeholders. Besides focusing on the holistic wellbeing of its employees, through various Health and Safety initiatives and providing continuous learning & development opportunities, the Company also places importance on the development of communities around its manufacturing units
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Aditya T. Malkani Managing Director DIN: 01585637
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.	No. The Board is responsible for decision making on all sustainability related issues. There is no separate Committee for the same.

10. Details of Review of NGRBCs by the Company: Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee

Subject for Review																		
	P 1	P2	P3	P4	P5	P6	P7	P8	P9	P 1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action		II NGRBC related policies are reviewed by ne Managing Director.					l by	Periodically										
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	app		•		nplie: ry pro								Q	uarte	erly			

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

S. no	P1	P2	P3	P4	P5	P6	P7	P8	P9			
1				No								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)		NA					No	NA	
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)			N	IA			Yes	N	A
The entity does not have the financial or/ human and technical resources available for the task (Yes/No)		NA					No	N	A
It is planned to be done in the next financial year (Yes/No)			N	IA			No	N	A
Any other reason (please specify)			N	IA			We ensure to make all our policies transparent and subject to regulatory framework. However, there is no specific policy mentioning this.		A





SECTION C - PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of directors	7	The board members are provided with an in-depth perspective on business, innovations, operations, financials and capital management processes, etc. Topics, such as Corporate Governance, the Companies Act, SEBI Regulations and Environmental & Safety matters are also discussed during the meetings. Impact: These meetings ensure strategic alignment amongst Board Members, enhance governance and accountability, and aim to improve performance and the long-term sustainability and growth of the Company.	100.00
Key Managerial personnel	7	The executive & management team members are provided with an in- depth perspective on business, innovations, operations, financials and capital management processes etc. Topics such as Corporate Governance, the Companies Act, SEBI Regulations and Environmental & Safety matters are also discussed during the meetings. Impact: These meetings ensure strategic alignment among all key stakeholders, enhance governance and accountability, and aim to improve performance & the long-term sustainability & growth of the Company.	100.00
Employees other than BoD and KMPs	27	 Following training and awareness programmes were held for employees of the Company Code of Conduct Health & Safety Prevention of Sexual Harassment Employee Well Being Cyber Security - Skill Upgradation / Advanced Skills pertaining to respective departments New joinee induction Personal & Team Productivity Enhancement Workmen Development Program Performance Management Sales Training Better productivity Stress Management & Work Life Balance All the Policies of the Company are available on Intranet for employees to refer / access. Impact: These initiatives collectively contribute to a more up-to-date, productive, secure, and positive workplace environment, fostering organizational growth and resilience. 	100.00
Workers	0	Although the Company does not have any permanent workers, all the contract workers are given regular health and awareness trainings to ensure their safety and are made aware about POSH.	0

Remarks: 1. Health and Safety related training and awareness sessions are conducted and provided to the workers at regular intervals. 2. HODs also give training to their team members periodically about the process, product manufacturing, etc. This is to be mandatorily attended to, by all the staff of the said function.

EI-2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website):

Monetary

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

Non-Monetary

Category	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	-	-	-	-
Punishment	-	-	-	-

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

S. No.	Case Details Name of the regulatory/ enforcement agencies/ judicial institutions	
1.	0	0

El-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.we strictly prohibit our employees, agents and intermediaries from engaging in any illegal or inappropriate payments or benefits, either directly or indirectly, that may be perceived as an attempt to gain undue advantages for our business operations. The Company launched Anti-Bribery and Anti-Corruption Policy ('ABAC Policy') to outline guiding principles and adequate procedures to prevent any activity or conduct relating to bribery, facilitation payments or corruption. The policy is available on the Company's website at: https://www.adorwelding.com/wp-content/uploads/2023/05/Anti-Bribery-and-Anti-Corruption-Policy.pdf

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

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



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

Category	Current Fin	ancial Year	Previous Financial Year	
	Number - FY 2024- 2025	Remarks - FY 2024- 2025	Number - FY 2023- 2024	Remarks - FY 2023- 2024
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

Not Applicable

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

Particulars	Current Financial Year	Previous Financial Year	
Number of days of accounts payables	62.35	44.71	

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

Parameter	Metrics	FY 2024-2025	FY 2023-2024
Concentration	a. Purchases from trading houses as % of total purchases	25.08%	25.05%
of Purchases	b. Number of trading houses, where purchases are made from	411	369
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	22.26%	22.73%
Concentration	a. Sales to dealers / distributors as % of total sales	65.57%	77.30%
of Sales	b. Number of dealers / distributors, to whom sales are made	438	455
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	33.24%	36.26%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	4.64%	3.33%
	b. Sales (Sales to related parties / Total Sales)	0.24%	0.22%
	c. Loans & advances (to related parties / total loans & advances)	64.65%	88.71%
	d. Investments (in related parties / total investments)	0.00%	30.66%

Leadership Indicators

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

S. No.	Total number of awareness programmes held	Topics / principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	0	-	0

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

Yes, the Company has Code of Conduct for the Board of Directors and Senior Management Personnel, which provides clear guidelines for avoiding and disclosing actual or potential conflict of interest with the Company. The Company receives an annual declaration from its Board of Directors and Senior Management Personnel in the entities they are interested in if any and ensures requisite approvals, as required under the applicable laws, are taken prior to entering into transactions with each entities. The policy is available on the Company's website at https://www.adorwelding.com/wp-content/uploads/2023/02/Code-of-Conduct-for-Directors-Senior-Managerial-Personnels-1.pdf

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

Essential Indicators

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

Particulars	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	6.76%	5.30%	Battery operated machine; RHINO-E launched with CE marking & UKCA marking (carbon emission reduced) For engine driven machines CPCB IV approved engines are added (pollution emission reduced) ISI marking added for highest selling product, Champ T400 (ensures safety)
Capex	0	0	Developed the moulding, tools for battery operated machine, RHINO-E

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

EI-2.b. If yes, what percentage of inputs were sourced sustainably? - Not Applicable

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

Category	Description
(a) Plastics (including packaging)	For plastics (including packaging), instructions are provided on recycling inf form of symbols and proper disposal methods.
(b) E-waste	For E-waste (electrical / electronic equipment), instructions are provided in operational manuals and on product packaging, stressing the importance of proper disposal and adherence to any relevant waste regulations (such as European Directive 2012/19/EU for Waste Electrical and Electronic Equipment).
(c) Hazardous waste	For hazardous waste, instructions are included in operational manuals and on product packaging, stressing the importance of proper disposal and adherence to any relevant waste regulations.
(d) Other waste	For other waste, such as welding consumables, instructions are printed on the product packaging for proper disposal and scrapping methods.

Remarks: Overall, the company takes measures to ensure that all products, regardless of their composition or potential risk, are properly disposed of in an environmentally friendly and responsible manner in accordance with local and international waste regulations. About 70% of our turnover of welding products comes from Consumables. The Consumables are used in producing various products. The moment the Consumables are used as raw material, its usage ends there.



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

Yes, EPR certification has been applied for the Silvassa, Raipur, and Bengaluru plants. We are currently in the process of applying for registration and completing the necessary formalities for the remaining plants.

Leadership Indicators

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

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

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

S. No.	Name of Product / Service	Description of the risk / concern	Action Taken
1		NA	

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

Indicate input material	Recycled or re-used input material to total material			
	FY 2024-2025 FY 2023-2024			
NA				

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

	FY 2024-2025			FY 2023-2024		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)						
E-waste	NA					
Hazardous waste						
Other waste						

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

	Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category	
1.		NA	

PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

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

Category	% of employees covered by										
	Total (A) Health insurance		Accident Mater insurance		Maternity	Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	%(C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent	Permanent Employees										
Male	802	802	100.00%	802	100.00%	-	0.00%	802	100.00%	-	0.00%
Female	51	51	100.00%	51	100.00%	51	100.00%	-	0.00%	-	0.00%
Total	853	853	100.00%	853	100.00%	51	100.00%	802	100.00%	0	0.00%
Other than	permane	nt Employ	ees							·	
Male	0	-	0.00%	0	0.00%	-	0.00%	-	0.00%	-	0.00%
Female	0	-	0.00%	0	0.00%	-	0.00%	-	0.00%	-	0.00%
Total	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%

El-1.b. Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total (A)	fotal (A) Health insu		surance Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent	Workers										
Male	0	-	-	-	-	-	-	-	-	-	-
Female	0	-	-	-	-	-	-	-	-	-	-
Total	0	0		0		0	-	0	-	0	-
Other than	permane	nt Workers	5								
Male	640	640	100.00%	64	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	44	44	100.00%	44	100.00%	44	100.00%	0	0.00%	0	0.00%
Total	684	684	100.00%	684	100.00%	44	100.00%	0	0.00%	0	0.00%

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

Particulars	Current Financial Year	Previous Financial Year
Cost incurred on wellbeing measures as a % of total	0.15%	0.15%
revenue of the company		



Benefits	No. of employees covered as a % of total employees. (CY)	No. of workers covered as a % of total workers. (CY)	Deducted and deposited with the authority (Y/N/N.A.) (CY)	No. of employees covered as a % of total employees. (PY)	No. of workers covered as a % of total workers. (PY)	Deducted and deposited with the authority (Y/N/N.A.) (PY)
PF	99.88%	100.00%	Y	99.88%	100.00%	Y
Gratuity	100.00%	0.00%	Y	100.00%	0.00%	Y
ESI	4.10%	63.30%	Y	6.15%	68.71%	Y
Others – please specify	0.00%	0.00%	NA	0.00%	0.00%	NA

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

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

Yes, even though the Company has no employee or worker with a disability in active employment, the premises of the company, including the factory premises are accessible to differently abled employees and workers, except head office & sales offices.

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

Yes, The Policy is available on the Company's website at <u>https://www.adorwelding.com/wp-content/uploads/2023/05/Equal-Opportunity-Policy.pdf</u>

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

Gender	Permanent	employees	Permanent workers		
	Return to work rate	Retention rate	Return to work rate	Retention rate	
Male	100.00%	83.87%	NA	NA	
Female	100.00%	00% 100.00%	0.00%	0.00%	
Total	100.00%	84.85%	NA	NA	

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

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	The Company does not have any Permanent Workers. Hence, the mechanism to redress the grievances is not applicable.
Other than Permanent Workers	Yes, the Company has mechanism to redress grievances, namely Whistle Blower
Permanent Employees	Policy. The concern can also be raised through email. All concerns are investigated
Other than Permanent Employees	by a team of investigators and appropriate action is taken.

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

Category		FY 2024-2025		FY 2023-2024			
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No.of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)	
Total Permanent Employees	853	0	0.00%	813	0	0.00%	
Male	802	0	0.00%	766	0	0.00%	
Female	51	0	0.00%	47	0	0.00%	
Total Permanent Workers	0	0	0.00%	0		0.00%	
Male	0	0	0.00%	0	0	0.00%	
Female	0	0	0.00%	0	0	0.00%	

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

Category		F	Y 2024-202	25		FY 2023-2024				
	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	802	455	56.73%	391	48.75%	766	337	43.99%	315	41.12%
Female	51	5	9.80%	22	43.14%	47	14	29.79%	20	42.55%
Total	853	460	53.93%	413	48.42%	813	351	43.17%	335	41.21%
Workers										
Male	640	69	10.78%	69	10.78%	621	93	14.98%	93	14.98%
Female	44	4	9.09%	4	9.09%	47	4	3.51%	4	8.51%
Total	684	73	10.61%	73	10.67%	668	97	14.52%	97	14.52%

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

Category		FY 2024-2025			FY 2023-2024	
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees		-			-	
Male	802	781	97.38%	766	757	98.83%
Female	51	49	96.08%	47	45	95.74%
Total	853	830	97.30%	813	802	98.65%
Workers						
Male	640	0	0.00%	621	0	0.00%
Female	44	0	0.00%	47	0	0.00%
Total	684	0	0.00%	668	0	0.00%



El-10.a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage of such system?

Yes, in line with our Company's Environment, Health and Safety Policy, an Occupational Health and Safety Management System has been implemented across all manufacturing facilities. Each plant operates under a system aligned with ISO 45001:2018 standard. Additionally, the Company fosters a strong safety culture by regularly conducting health and safety training programs for both employees and workers.

EI-10.b. What are the processes used to identify work-related hazards and assess risks on a routine and nonroutine basis by the entity?

The Company has established a comprehensive Environment, Health and Safety (EHS) Policy, which is uniformly applicable across all its operational locations. This policy outlines essential health and safety parameters that must be consistently followed to ensure a safe and compliant working environment.

To effectively manage work-related hazards and assess associated risks, the Company has implemented a structured risk management system. This system incorporates both routine and non-routine risk assessment processes using the following key tools and methodologies:

- Hazard Identification and Risk Assessment (HIRA): Applied to both routine and non-routine activities for systematic hazard detection and risk evaluation.
- Manual Material Handling Assessment Chart (MAC): Used to identify ergonomic and handling-related risks during manual material handling operations.
- Fire Risk Assessment: Conducted to manage and mitigate fire-related hazards.
- HSEM 4004 Hazard Identification and Risk Analysis Sheet: Facilitates comprehensive documentation and analysis of workplace hazards and their corresponding risks.
- The Company's risk management framework is based on key control measures designed to both assess and mitigate identified risks. It also includes clearly defined procedures for:
 - Routine Activities: Regular workplace inspections, incident and near-miss reporting, safety checklists, and employee training programs.
 - Non-Routine Activities: Risk assessments for new processes, change management reviews, emergency preparedness drills, post-incident investigations, and detailed hazard assessments.
- Periodic risk assessments and safety audits are conducted to monitor compliance, evaluate the effectiveness of control measures, and ensure continuous improvement in health and safety performance across the organization.

El-10.c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)

Yes, the Company has established a structured and proactive system for identifying, reporting, and mitigating work-related hazards across both manufacturing and non-manufacturing locations. This system is designed to ensure a safe working environment and continuous improvement in occupational health and safety practices.

At plant locations, all workers are empowered to report work-related hazards through an internal digital portal. These reports are actively monitored and addressed by the relevant departments, plant heads, or designated core team members. The risk analysis process is reviewed and updated following the implementation of new or revised risk control measures to ensure that residual risks remain within acceptable levels.

Hazard identification, risk assessment, and control measures are conducted proactively, particularly prior to the introduction of new activities, equipment, or procedures. This forward-looking approach ensures potential risks are addressed before they impact workers.

At non-manufacturing locations, employees are encouraged to report work-related hazards directly to their department heads. They are also supported in removing themselves from exposure to such risks until appropriate corrective measures are taken.

To reinforce this framewoxxrk, the Company has implemented the following safety mechanisms:

- Incident Reporting System for timely logging and tracking of safety incidents
- Safety Committees to facilitate regular engagement and oversight
- Evacuation Plans to ensure preparedness for emergency situations, and
- Regular Internal Safety Audits to assess the effectiveness of safety protocols
- Additionally, a defined process is in place for planning and executing corrective and preventive actions aimed at mitigating identified safety risks

El-10.d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

Yes, Ador is committed to the health and well-being of all its employees and workers across its operating locations. To support this commitment, the following health and medical welfare measures have been implemented:

Regular Health Checkups: All plants of the Company, we have a visiting doctor who conducts routine health assessments, including specialized checks, such as eye examinations.

Emergency Medical Support: The Company has established partnerships with local hospitals near its facilities to ensure timely medical attention in the event of emergencies at all plants locations.

Health Insurance Coverage: Comprehensive Mediclaim Insurance is provided to all the employees, ensuring access to quality medical care.

Accidental Insurance: In addition to Mediclaim, all employees and workers are covered under the Company's accidental insurance policy, offering financial protection in case of workplace or personal accidents.

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

Safety Incident/Number	Category	FY 2024-2025	FY 2023-2024
Lost Time Injury Frequency Rate (LTIFR) (per one million-person	Employees	0.00	0.00
hours worked)	Workers	0.00	0.00
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding	Employees	0	0
fatalities)	Workers	0	0
Number of Permanent Disabilities	Employees	0	0
	Workers	0	0



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

In line with the Company's Environment, Health and Safety Policy, there are various measures taken to ensure access to a safe and healthy work-place to all employees and workers, such as follows:

- i HSME 4004, Hazard identification and risk analysis is done for each process.
- ii All employees and workers are trained on safety aspects, which include First aid, Fire fighting, Onsite Emergency Plan etc.
- iii Safety committee meetings are conducted on monthly basis.
- iv Induction training is provided to each newly joined employee and workers on safety & healthy workplace.
- v The health and safety management system is based on ISO 45001 the International Standard for Occupational Health and Safety at all three manufacturing plants of the Company is implemented / adopted.
- vi Comprehensive training on first aid, fire-fighting, onsite emergency planning, and emergency response drills are conducted
- vii Providing personal protective equipment (PPE), improving housekeeping, and conducting air and noise monitoring tests

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

		FY 2024-2025		FY 2023-2024				
	Filed during the yearPending resolutionat the end of year		Remarks	Filed during the year	Pending resolution at the end of year	Remarks		
Working Conditions	0	0	0	0	0	0		
Health & Safety	0	0	0	0	0	0		

EI-14. Assessments for the year:

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

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

No corrective actions were required to be taken, post the assessments.

Leadership Indicators

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

Yes, the Company has extended Group Term Life (GTL) insurance to all its "on roll" employees, whereas Group Personal Accident is provided to all its workers, including contract employees.

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

Ador ensures adherence to statutory compliances related to workers, such as timely wage payment and Provident Fund. In case of non-compliances, stringent actions are taken against defaulter business partner. As per the business agreements / contracts and purchase orders, all vendors are obliged to make necessary statutory payments timely. The Company regularly verifies the payment made by vendors to various Government Authorities towards statutory payments internally. With such reviews, the Company internally rates the vendors on their compliance status.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment		
	FY 2024-2025	FY 2023-2024	FY 2024-2025	FY 2023-2024	
Employees	0	0	0	0	
Workers	0	0	0	0	

LI-4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

Yes, our Company provides clear feedback, support, and guidance to the employee to enable them to improve their performance and to give them a chance to demonstrate that they can meet the required standards. The Company motivates the employees on their learning and growth curve and supports them in all possible means. Further, critical employees having the intent to work are provided with extensions and onboarded as consultants. Group mediclaim insurance is provided to retiring employees upto the age of 80 years.

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

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	0.00%
Working Conditions	0.00%

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

Not Applicable

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

Essential Indicators

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

To identify key stakeholder groups of an entity, stakeholders are categorized based on their immediate impact on the entity's operations.

This identification process currently recognizes both internal and external stakeholder groups. These groups are defined as Shareholders, Employees & Workers and Value Chain Partners. Value Chain Partners include vendors, distributors and customers.



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

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication	Frequency of engagement	Purpose and scope of engagement
1	Shareholders	No	Annual General Meeting, Shareholders Meeting, Email, Letters, Website	Annual, periodic	Feedback on Operations & Performance
2	Investors (other than shareholders)	No	Investors / Analysts Meetings, Email	Annual, periodic	Feedback on Operations & Performance
3	Employees and Workers	No	Policies, Circulars, Emails, Calls, MD's Communication / Town Hall	Regular	Employee Engagement
4	Value Chain Partners	No	Email, Surveys	Annual	Feedback
5	Communities	No	CSR initiatives & interventions	On-going	Local development & touching the lives of people

Leadership Indicators

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

Consultation with stakeholders regarding economic, environmental, and social topics is an ongoing process led by our leadership, who engages with stakeholders regularly through various platforms. We have instituted a Corporate Social Responsibility (CSR) Committee at the Board level, which periodically reviews its progress. Furthermore, shareholders have the opportunity to interact with all the Board Members annually during the Annual General Meeting, which serves as a direct channel for stakeholder feedback and concerns. This approach ensures we maintain a pulse on stakeholder needs and enhances our accountability.

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

Yes. We engage with various stakeholders to seek relevant expertise, feedback and support to address environment and social concerns. We have put in place systems and procedures to identify, prioritize and address the needs and concerns of the stakeholders, across businesses in a continuous and consistent manner. We are committed to improve quality of life and create lasting value for society and thereby contribute to a sustainable future.

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

The Company identifies the disadvantaged, vulnerable and marginalized stakeholders if any, on an ongoing basis. Any new project or expansion is mapped by engaging the stakeholder proactively, specifically via, Corporate Social Responsibility activities. The Company addresses the concerns of this vulnerable / marginalized stakeholder group through its CSR initiatives. We also provide free / discounted training in welding to economically challenged people.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category		FY 2024-2025		FY 2023-2024			
	Total (A)	No. of employees / workers covered (B)	%(B / A)	Total(C)	No. of employees / workers covered (D)	%(D / C)	
Employees							
Permanent	853	0	0.00%	813	0	0.00%	
Other than permanent	0	0	0.00%	0	0	0.00%	
Total Employees	853	0	0.00%	813	0	0.00%	
Workers							
Permanent	0	0	0.00%	0	0	0.00%	
Other than permanent	684	0	0.00%	668	0	0.00%	
Total Workers	684	0	0.00%	668	0	0.00%	

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

Category			FY 2024-2	2025		FY 2023-2024				
	Total (A)	Equal toMore thanMinimum WageMinimum Wage			Total (D)	•			More than Minimum Wage	
		No. (B)	% (B /A)	No. (C)	%(C / A)		No.(E)	% (E /D)	No.(F)	% (F /D)
Employees										
Permanent	853	0	0.00%	853	100.00%	813	0	0.00%	813	100.00%
Male	802	0	0.00%	802	100.00%	766	0	0.00%	766	100.00%
Female	51	0	0.00%	51	100.00%	47	0	0.00%	47	100.00%
Other than Permanent	0	0	0.00%	0	0.00%	0	0	0.00%	0	94.74%
Male	0	0	0.00%	0	0.00%	0	0	0.00%	0	94.51%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	100.00%
Workers	•									
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%
Other than Permanent	684	443	64.77%	241	35.23%	668	392	58.68%	276	41.32%
Male	640	406	63.44%	234	36.56%	621	351	56.52%	270	43.48%
Female	44	37	84.09%	7	15.91%	47	41	87.23%	6	12.77%



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

		Male	Female		
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category	
Board of Directors (BoD)	7	1262000	3	1437000	
Key Managerial Personnel	3	5640000	1	20693000	
Employees other than BoD and KMP	799	615959	50	675000	
Workers	-	-	-	-	

Remarks: The Company does not have any Permanent on- roll Workers. Therefore, they are not included in the above table.

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

Particulars	Current Financial Year	Previous Financial Year
Gross wages paid to females as % of total wages	6.89%	7.08%

EI-4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes, Ador has established a comprehensive Human Rights policy to address and manage human rights impacts, issues, and related matters, managed by Head HR & the team. The Company has implemented a robust Grievance Redressal mechanism to effectively address employee grievances concerning the Company's policies and work environment. In addition to this, Ador has formulated a dedicated policy focused on preventing forced labor, sexual harassment and discrimination ensuring ethical recruitment practices, safeguarding data security and maintaining a safe and respectful workplace. Any reported incidents are thoroughly investigated by the Internal Complaints Committee, underscoring Ador's commitment to maintaining a workplace free from human rights violations. The Head - HR and respective HR Team members at respective office / factory are responsible for addressing human rights impacts or issues caused or contributed to, by the business.

Policy link- https://adorwelding.com/wp-content/uploads/2023/05/Human-Rights-Policy.pdf

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

Human rights principles, as enshrined in the United Nations Global Compact ("UNGC"), are embedded in our core values and system. We have framework that focuses on good governance, our commitment to abiding by each law, ensuring timely payment of employee salaries and providing equal opportunities without exception. Grievances are routed to Human Resource Function. Necessary action is taken in line with underlying policies and regulations, applicable to the workplace. Also, we have Internal Complaints Committee under POSH Policy to redress the grievances, if any. Employees are encouraged to share their concerns with their reporting manager or the members of the Senior Management. Employees can reach out independently to the Human Resource department, if they so choose to. The Company has an opendoor approach, wherein any employee, irrespective of hierarchy, has access to the senior management.

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

		FY 2024-2025		FY 2023-2024		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	Nil	0	0	Nil
Discrimination at workplace	0	0	Nil	0	0	Nil
Child Labour	0	0	Nil	0	0	Nil
Forced Labour/Involuntary Labour	0	0	Nil	0	0	Nil
Wages	0	0	Nil	0	0	Nil
Other human rights related issues	0	0	Nil	0	0	Nil

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

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

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

The Company has a Prevention of Sexual Harassment Policy (POSH) and a committee is set up for prevention of adverse consequences for the complainant.

We have zero tolerance for sexual harassment at the workplace and have adopted a comprehensive policy on preventing, prohibiting and redressing sexual harassment of women at the workplace. We have established an Internal Committee (IC) in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013. All employees and workers undergo awareness sessions / workshops on the subject. Posters with contact information of Presiding Officer / Chairman of IC are displayed prominently in office or factory premises for employees/ visitors. Members of IC are responsible for conducting inquiries related to such complaints, if any. The IC members conduct Quarterly meetings to keep abreast of new developments in related law and micro-learning sessions. Throughout the process, IC will safeguard the identities of all parties involved, as well as the contents of complaints and inquiry proceedings.

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

Yes, all business agreements and contracts entered into by the Company with any party include relevant clauses affirming compliance with applicable regulatory requirements, including those related to human rights. Appropriate due diligence is conducted prior to finalizing any agreement or contract.



EI-10. Assessments for the year:

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

Remarks: We ourselves assessed.

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

There was no issue or concern relating to child labor, forced labor, sexual harassment complaint, discrimination at workplace and wages less than the statutory limit. The Company monitors the compliances periodically.

Leadership Indicators

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

The Company is of the belief that it has upheld the basic principles of human rights in all its dealings. The Company regularly creates awareness amongst its employees on the Code of Conduct, through various initiatives.

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

Training and awareness programmes and robust legal & regulatory compliance monitoring at all levels happens through our Safety & Management Audit on a periodical basis. Human Rights due diligence will be conducted in FY 2025-26.

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

Yes, the premises/offices of the Company are accessible to differently-abled visitors in line with the requirements of the Rights of Persons with Disabilities Act, 2016 except Head office & sales offices. Necessary infrastructure such as ramps, accessible entryways, and elevators (at select locations) have been provided, and further enhancements are planned to ensure full accessibility across all sites.

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

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	0
Discrimination at workplace	0
Child labour	0
Forced/involuntary labour	0
Wages	0
Others – please specify	NA

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

Not Applicable

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

Essential Indicators

EI-1. Details of total energy consumption in GigaJoules (GJ), in the following format:

Parameter	FY 2024-2025	FY 2023-2024
From renewable sources		
Total electricity consumption (A)	2019.00	2035.60
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	2019.00	2035.60
From non-renewable sources		
Total electricity consumption (D)	57890.27	54925.11
Total fuel consumption (E)	24762.87	28236.81
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	82653.14	83161.92
Total energy consumed (A+B+C+D+E+F)	84672.14	85197.47
Energy intensity per rupee of turnover (Total energy consumption/ turnover	0.76	0.80
in rupees)	GJ / Lakh	GJ / Lakh
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity	15.66	16.49
(PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	GJ / Lakh USD	GJ / Lakh USD
Energy intensity in terms of physical output	4.93	4.62
	GJ / Number	GJ / Number
	of Static	of Static
	Welding	Welding
	Equipment	Equipment

EI-1. Indicate if any independent assessment/evaluation/assurance for energy has been conducted by an external agency. If Yes, provide the name of the agency:

NA

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

NA



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

Parameter	FY 2024-2025	FY 2023-2024
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii)Groundwater	29970.13	25110.72
(iii)Third party water	26590.83	28894.01
(iv)Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kilolitres) ($i + ii + iii + iv + v$)	56560.96	54004.74
Total volume of water consumption (in kilolitres)	48670.96	46390.14
Water intensity per rupee of turnover (Water consumed / turnover)	0.44 KL / Lakh	0.43 KL / Lakh
Water intensity per rupee of turnover adjusted for Purchasing Power Parity	9.00 KL / Lakh	8.98 KL / Lakh
(PPP) (Total water consumption / Revenue from operations adjusted for PPP)	USD	USD
Water intensity in terms of physical output	2.83 KL /	2.51 KL /
	Number of	Number of
	Static Welding	Static Welding
	Equipment	Equipment

- EI-3. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. NA
- EI-4. Provide the following details related to water discharged: Water discharge by destination and level of treatment (in kilolitres)

Parameter	FY 2024-2025	FY 2023-2024
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(ii) To Groundwater		
- No treatment	0.00	0.00
With treatment – please specify level of treatment	13970.13	11070.13
(iii) To Seawater		
- No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
(iv) Sent to third-parties		
- No treatment	695.00	2083.50
With treatment – please specify level of treatment	18014.00	21139.50
(v) Others		
- No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)	32679.13	34293.13

Remarks: Sewage treatment plant (STP) & Effluent Treatment Plant (ETP) are the level of treatment, which are followed to treat the surface Water and ground water discharged generated during manufacturing activity.

EI-4. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. - No

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

Yes, We have installed ETP and STP Plant for Water Treatment, also treated water is used for gardening purpose. Water being an important environmental resource, necessary initiatives are taken across all the manufacturing units to conserve and recycle water, thus ensuring ZLD (Zero Liquid Discharge). Through Effluent treatment plants (ETP) and Sewage Treatment Plants (STP) treat water and the same is used for gardening purposes. Additionally, a ZLD system is also in place, but currently not in use due to the elimination of water pollution in the Hazardous Waste process.

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

Parameter	Please specify unit	Current Financial Year	Previous Financial Year
NOx	mg/m3	34.871	28.119
SOx	mg/m3	49.32	51.72
Particulate matter (PM)	mg/m3	117.57	126.03
Persistent organic pollutants (POP)	mg/m3	0	0
Volatile organic compounds (VOC)	mg/m3	0	0
Hazardous air pollutants (HAP)	mg/m3	0	0
Others – please specify in the remark section		0	0

El-6. Indicate if any independent assessment/evaluation/assurance for Air emissions has been conducted by an external agency. If Yes, provide the name of the agency:

Yes. Air quality assessments were carried out at four of our units through reputable and certified agencies: <u>Chinchwad:</u> Assessment was conducted by M/s. Umweltlab <u>Raipur:</u> Quarterly air quality testing is carried out by Achyut Enviro Lab, Nagpur (NABL-accredited) <u>Nagpur:</u> Monitoring conducted by Mitcon Consultancy & Engineering Services Ltd. <u>Bengaluru:</u> Audited by EHSRDC – Environmental Health and Safety Research and Development Centre LLP

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

Parameter	Unit	FY 2024-2025	FY 2023-2024
Total Scope 1 emissions (Break-up of the GHG into	ICO [°] e	1616.59	1837.80
CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	L		
Total Scope 2 emissions (Break-up of the GHG into	ICO ₂ e	11513.73	10923.99
CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	L		
Total Scope 1 and Scope 2 emission intensity per	TCO,e / rupee of	0.1175 TCO ₂ e /	0.1196 TCO ₂ e /
rupee of turnover	turnover	Lakh	Lakh
Total Scope 1 and Scope 2 emission intensity per	TCO ₂ e / rupee of	2.43 TCO ₂ e /	2.47 TCO ₂ e / Lakh
rupee of turnover adjusted for Purchasing Power	turnover	Lakh USD	USD
Parity (PPP)			
Total Scope 1 and Scope 2 emission intensity in	TCO,e / rupee of	0.76 TCO ₂ e	0.69 TCO ₂ e
terms of physical output	turnover	/ Number of	/ Number of
		Static Welding	Static Welding
		Equipment	Equipment



- EI-7. Indicate if any independent assessment/evaluation/assurance for GHG Emissions (Scope 1 and 2) has been conducted by an external agency. If Yes, provide the name of the agency: No
- El-8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

Yes, the Company is aligned to emissions management strategy with the global goals of minimising carbon footprint and mitigating climate change risks. Accordingly, processes are streamlined to move closer to the common goal. Reducing GHG emissions is not only a business imperative, but also forms a vital part of the Company's environmental strategy, going forward. With the use of renewable energy sources, there is a reduction in emissions.

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

Parameter	FY 2024-2025	FY 2023-2024
Total Waste generated (in metric tonnes)		
Plastic waste (A)	76.33	85.38
E-waste(B)	0.71	0.81
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	450.00	300.00
Battery waste (E)	0.29	0.60
Radioactive waste (F)	-	-
Other Hazardous waste.Please specify, if any. (G)	33.80	31.44
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1786.52	2187.86
Total ($A + B + C + D + E + F + G + H$)	2347.64	2606.09
Waste intensity per rupee of turnover (Total Waste Generated / Revenue from operations)	0.02 MT / Lakh	0.02 MT / Lakh
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste Generated / Revenue from operations adjusted for PPP)	0.4343 MT / Lakh USD	0.5045 MT / Lakh USD
Waste intensity in terms of physical output (Total Waste Generated / Physical Output)	0.1366 MT / Number of Static Welding Equipment	0.1412 MT / Number of Static Welding Equipment
For each category of waste generated, total waste recovered throug operations (in metric tonnes)	h recycling, re-using	g or other recovery
Category of waste - Plastic		
(i) Recycled	40.63	46.38
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total Plastic Waste Recycled, Re-used and other recovery operations	40.63	46.38

Parameter	FY 2024-2025	FY 2023-2024
Category of waste - E-Waste		
(i) Recycled	0.71	0.81
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total E-Waste Recycled, Re-used and other recovery operations	0.71	0.81
Category of waste - Bio-medical waste		
(i) Recycled	0.00	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total Bio-medical Waste Recycled, Re-used and other recovery operations	0.00	0.00
Category of waste - Construction and demolition waste		
(i) Recycled	0.00	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total Construction Waste Recycled, Re-used and other recovery operations	0.00	0.00
Category of waste - Battery waste		
(i) Recycled	0.10	0.12
(ii) Re-used	0.10	0.10
(iii) Other recovery operations	0.00	0.00
Total Battery Waste Recycled, Re-used and other recovery operations	0.20	0.22
Category of waste - Radioactive waste		
(i) Recycled	0.00	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total Radioactive Waste Recycled, Re-used and other recovery operations	0.00	0.00
Category of waste - Other Hazardous waste		
(i) Recycled	1.31	3.30
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total Other Hazardous Waste Recycled, Re-used and other recovery operations	1.31	3.30
Category of waste - Other Non-Hazardous waste		
(i) Recycled	0.00	0.00
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total Other Non-hazardous Waste Recycled, Re-used and other recovery operations	0.00	0.00
Total	42.85	50.71



Parameter	FY 2024-2025	FY 2023-2024
For each category of waste generated, total waste disposed by tonnes)	y nature of disposal	method (in metric
Category of waste - Plastic		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	35.70	39.00
Total Plastic Waste Incineration, Landfilling and other disposal operations	35.70	39.00
Category of waste - E-Waste		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total E-waste Waste Incineration, Landfilling and other disposal operations	0.00	0.00
Category of waste - Bio-medical Waste		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total Bio-medical Waste Incineration, Landfilling and other disposal operations	0.00	0.00
Category of waste - Construction and demolition waste		
(i) Incineration	0.00	0.00
(ii) Landfilling	450.00	300.00
(iii) Other disposal operations	0.00	0
Total Construction Waste Incineration, Landfilling and other disposal operations	450.00	300.00
Category of waste - Battery		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.19	0.48
Total Battery Waste Incineration, Landfilling and Other disposal operations	0.19	0.48
Category of waste - Radioactive		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	0.00	0.00
Total Radioactive Waste Incineration, Landfilling and Other disposal operations	0.00	0.00

Parameter	FY 2024-2025	FY 2023-2024
Category of waste - Other Hazardous waste. Please specify, if any		
(i) Incineration	262 number of Empty barrels/ containers	287 number of Empty barrels/ containers
(ii) Landfilling	0.16	0.14
(iii) Other disposal operations	32.49	28.00
Total Other Hazardous Waste Incineration, Landfilling and Other disposal operations	32.65	28.14
Category of waste - Other Non-hazardous waste generated		
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	1786.51	2187.86
Total Other Non-hazardous Waste Incineration, Landfilling and Other disposal operations	1786.51	2187.86
Total	2305.05	2555.40

- EI-9. Indicate if any independent assessment/evaluation/assurance for Waste has been conducted by an external agency. If Yes, provide the name of the agency: No
- EI-10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

In our establishment, we adopt comprehensive waste management practices to ensure environmentally responsible handling and reduction of hazardous & toxic chemicals. We have implemented a scrap policy and adhere to standard operating procedures (SOPs) to minimize waste. Specifically, we manage various waste streams as follows:

- Plastic Waste and Metal Scrap: These are sent to authorized vendors, as per applicable regulations.
- Effluent Treatment Plant (ETP) Sludge: This is directed to authorized recyclers, in compliance with hazardous waste management rules.
- Waste Oil and Oil-Soaked Cotton Waste: These materials are sent to authorized dealers, in accordance with hazardous waste regulations.
- Solid Waste: We engage waste management services for handling of solid waste, keeping in line with the PCBS certification, acknowledging its classification, particularly w.r.t. hazardous waste.

Additionally, we maintain our machinery to facilitate waste reduction and regularly promote responsible waste management practices across the company, fostering an environmentally conscious organizational culture.

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

S. No.	Location of operations/ offices	Type of operations	clearance	e are	being comp	oliec	environmental I with? (Y/N) If no aken, if any.	 / s
1			1	٨				



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

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

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

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

Leadership Indicators

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

NA

(ii) Nature of operations

NA

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

Parameters	FY 2024-2025	FY 2023-2024
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal(in kilolitres)	0	0
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity. KL / Working Hours	-	-

Parameters	FY 2024-2025	FY 2023-2024
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) Into Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
 With treatment – please specify level of treatment 	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
	0	0
Total water discharged (in kilolitres)	0.00	0.00

- LI-1. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. NA
- LI-2. Please provide details of total Scope 3 emissions (MTCO2E) & its intensity, in the following format:

Parameters	FY 2024-2025	FY 2023-2024
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O,	0	0
HFCs, PFCs, SF6, NF3, if available)		
Total Scope 3 emissions per rupee of turnover	0.00 TCO2e / Lakh	0.00 TCO2e / Lakh
Total Scope 3 emission intensity (optional) – the relevant metric may	-	-
be selected by the entity		

- LI-2. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No
- LI-3. With respect to the ecologically sensitive areas reported at EI-11 above, provide details of the significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.

Not applicable, as none of our operations and offices are in / around any ecologically sensitive areas.



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

Sr. No.	Initiative undertaken	Details of the initiative (Web- link, if any, may be provided along-with summary)	Outcome of the initiative
1	Reduced comsumption of ground water by using rain water		We have water 25 lac Ltr
2	We installed Air To Water Machine	This Machine generates water from humidity	Reduced Daily Waste Water generation from RO system
3	Installed Roof top Solar 0.5 MW	https://kiosk.datareadings. com/8YzJGq1r/overview	Reduced the greenhouse gas emission by 261 MT per year
4	Installed Drip irrigation system for watering in garden from STP outlet	Nil	15% water saving over the last year

LI-5. Does the entity have a business continuity and disaster management plan? If yes, please give details in 100 words or input web link.

Yes, Purusuant to HSEM 1002 CH 11 in case of Fire in Factory Premises: This includes sequence of activities to be carried out spontaneously in a chronological order, whenever fire emergency exists. Inform security staff immediately. Inform Incident controller on site immediately. Identify type of fire & select suitable fire extinguisher from nearby location (as per fire extinguisher guide/ Display provided at prominent areas on site), Operate Portable fire extinguisher, extinguish the fire and assess the situation, if situation is alarming call fire brigade by dialling fire control room (101) / nearest fire station. Raise the Siren: intermittent high & low pitch sound for one minute Location: Ensure that the factory gate is clear and open for the fire brigade van and no vehicle is standing in between the entry road. In case of injury to any person, give first aid and shift the victim to the nearby hospital by an emergency vehicle, which is always available.

- LI-6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard. - NA
- LI-7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.- NA
- LI-8. How many Green Credits have been generated or procured?
 - a. Generated by the listed entity 0
 - b. Procured by the top ten (in terms of value of purchases and sales, respectively) value chain partners
 0

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

Essential Indicators

El-1.a. Number of affiliations with trade and industry chambers/ associations.-3

El-1.b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. NO	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/associations (State/National/International)
1	Bombay Chamber of Commerce and Industry (BCCI)	State
2	Association of Welding Products Manufacturers (AWPM)	National
3	Indian Instittute of Welding	National

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

S. No.	Name of authority	Brief of the case	Corrective action taken
1	Not Applicable		

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board	Web Link, if available		
1		NIL					



PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

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

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the Financial Year (In INR)
1	Not Applicable					

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

Currently, there is no mechanism in place within the Company to receive and redress grievances from the community. However there were no grievances reported from the community during these periods. Despite the lack of grievances, there is a consideration to develop a mechanism in the future to address any community grievances, should they arise.

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

Category	Current Financial Year	Previous Financial Year
Directly sourced from MSMEs/ small producers	31.53%	32.36%
Sourced directly from within India	99.36%	89.57%

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

Location	Current Financial Year	Previous Financial Year
Rural	0.00%	0.00%
Semi-Urban	1.45%	1.66%
Urban	19.24%	51.29%
Metropolitan	79.31%	47.05 %

Leadership Indicators

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

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

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

S. No.	State	Aspirational District	Amount spent (In INR)		
1		NIL			

- LI-3.a. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No) No
- LI-3.b. From which marginalized /vulnerable groups do you procure? Currently, we are not procuring from marginalized / vulnerable groups.
- LI-3.c. What percentage of total procurement (by value) does it constitute? NA
- LI-4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

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

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

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

Remarks: Intellectual property refers to creations of the mind: such as inventions, literary, musical and artistic works, and symbols, names, images and designs used in commerce, for which the IP owners are granted certain exclusive rights under the corresponding national IP laws. Common types of IP include patents (inventions), copyrights, trademarks, industrial designs, software, geographic indications and trade secrets, etc.

Traditional Knowledge refers to any indigenous, technical, ecological, scientific, medical or cultural knowledge, which is not necessarily documented but is in use by or generally known to communities. Typical examples include antiseptic properties of neem, turmeric, etc.

Briefly outline the basis for calculating the benefits shared by the Company with the "owners" of such traditional knowledge.



LI-6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups	
1	Additional salary to the school teachers at Advani Oerlikon Higher Secondary School, Birgaon, Raipur	12	0	
2	Refurbishment of Girls Washroom at Advani Oerlikon Higher Secondary School, Birgaon, Raipur	1,300	0	
3	Providing pressure cookers to Aaganwadi Workers at Silvassa	0	0	
4	Financial help for medical treatment of Master Yogiraj A. Borde, hospitalised in Tata Memorial Hospital for cancer treatment	1	0	
5	Financial support for chemotherapy of Ms. Arshi Fatima suffering from Cancer	1	0	
6	Education, Women Empowerment, Skill Development & Healthcare Activities	0	0	
7	Providing educational toys kit to Anganwadi Children at Silvassa	15	0	
8	Financial Support to a girl suffering from Blood Cancer	1	0	
9	Financial support to underprivileged children, especially those facing critical health challenges	0	0	
10	Financial support to baby ARUSH SATISH TAYADE who was suffering from Blood cancer	1	0	
11	Financial Assistance for Open Heart surgery of a child suffering from Congenital Heart Defect	1	0	
12	Sponsoring annual educational expenses of 10 underprivileged girl students	10	0	
13	Financial Assistance for Heart Surgery of a 4 month old child	1	0	
14	Civil work of toilet block at Advani Oerlikon Higher Secondary School, Birgaon, Raipur including architecture fees	0	0	
15	Financial support for education of students learning in school based at Shahpur	0	0	
16	Financial support to education of children with disabilities, who came from economically challenged background	0	0	
17	Financial support to provide sewing machines for underprivileged women	0	0	
18	Financial support for conducting Blood Donation camps	0	0	
19	Financial assistance for medicine, food & ambulance for animals	0	0	
20	Financial assistance for building skill center for Adults with Autism and other Developmental Disabilities	0	0	

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups	
21	Financial assistance for purchasing dialysis machine	0	0	
22	Financial support to Rashtriya Drushtihin Shikshan and Punarwasan Sanstha Nagpur	0	0	
23	Financial support for conducting medical camp for economically challenged people in Kolhapur & nearby districts	0	0	
24	Purchasing of desk & fans for government school situated at Peenya, Bengaluru	0	0	
25	Education, Women Empowerment, Skill Development & Healthcare Activities	0	0	
26	Distribution of food grains	0	0	
27	Sponsored mid day meal to Yogeshwarananda school	0	0	
28	Meal distribution for hunger at Shree Jagannath Temple trust, Bengaluru	0	0	
29	Distribution food grains in St. Annes degree college, Bengaluru	0	0	
30	Financial assistance for Breakfast to government school student	0	0	
31	Food grains distibution through Domluru Samskriti Foundation	0	0	
32	Wheel chair distribution	0	0	
33	Multisport wheel chairs 4 nos.	4	0	
34	Financial support for education of blind students	0	0	
35	Financial support for digital learning of the students	0	0	
36	Financial support for setting up of blood bank	0	0	
37	Medical treatment of cancer patient in The Jimmy S Bilimoria Foundation, Mumbai	0	0	
38	Distribution of hand gloves to Bruhat Bengaluru Mahanagar Palika workers	0	0	

Remarks: We have not assessed / found out number of or percentage of beneficiaries, hence mentioned as "0".



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

Essential Indicators

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

Consumer Complaints resolution: A well-established system viz. Customer Care Centre (CCC) is in place for dealing with customer feedback and complaints. Customers are provided various options to connect with the Company through Zendesk platform, WhatsApp, e-mails, telephone, website, social media, feedback forms etc. All complaints are appropriately addressed, and efforts are taken to resolve the same in a timely manner. Around 75% of the complaints were related to application issue (lack of knowledge of customer / their welder). The application issues were all addressed and resolved within maximum of 48 hours through online consultation or physical visits by technical experts from the related plants. All the complaints are efficiently attended by our cross functional team (plant Customer Care / plant QC team / plant production / TDC {R&D} team) along with our service team. Further, we conduct regular meetings with customer representatives for understanding the nature of difficulties faced by our customers. Based on the feedback of representatives, we suggest welding parameters specific to the customer's job, provide demonstration to the welders at customer's premises as well as replace specific lot, if required, in order to satisfactorily resolve the complaints. Corrective & preventive actions are taken and shared with the customers as well.

Consumer Feedback: We do have a system in place to get feedback from our customers, which is through our Sales and Service team. A feedback sheet is sent to the customers, to give their views / feedback on our services, including product quality, cost and timely delivery, amongst other things.

In the said feedback sheet, the customer can rate our services in the scale from "poor to excellent" and has to also mention their expectations, if any. In addition to this, we also carry out survey through electronic media from time-to- time to get customer feedback. Upon receipt of feedback, the same are analyzed and a suitable action plan is formed for improvements. We have not carried out any consumer survey / consumer satisfaction survey in the last Financial Year 2024-25.

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

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	88.06%
Safe and responsible usage	88.06%
Recycling and/or safe disposal	88.06%

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

	F	FY 2024-2025			FY 2023-2024	
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	NIL	0	0	NIL
Advertising	0	0	NIL	0	0	NIL
Cyber-security	0	0	NIL	0	0	NIL
Delivery of essential services	0	0	NIL	0	0	NIL
Restrictive Trade Practices	0	0	NIL	0	0	NIL
Unfair Trade Practices	0	0	NIL	0	0	NIL
Other	0	0	NIL	0	0	NIL

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

Category	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

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

Yes. https://www.adorwelding.com/wp-content/uploads/2023/10/Data-Privacy-Management-Policy.pdf

- EI-6. Provide details of any corrective actions taken or underway on issues relating to any of the following: i. Advertising; ii. Delivery of essential services; iii. Cyber security and data privacy of customers; iv. Reoccurrence of instances of product recalls V. penalty / action taken by regulatory authorities on safety of products / services. - Not Applicable / Nil
- EI-7. Provide the following information relating to data breaches:
 - a. Number of instances of data breaches Nil
 - b. Percentage of data breaches involving personally identifiable information of customers $\ensuremath{\mathsf{Nil}}$
 - c. Impact, if any, of the data breaches Nil



Leadership Indicators

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

https://adorwelding.com/ https://adorwelding.com/ador-international/

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

Instructions about safe & responsible usage are available in each operational manual of the products, and the information it contains about General Precautions & do`s -don'ts w.r.t. the following:

- Welding sparks
- Fumes
- Burns
- Explosions
- Gas Cylinders
- Pressure regulators
- Electric Shock
- Radiations
- Electric & Magnetic field information
- Disposal of Electronic/electrical Equipment -hazardous, non-hazardous
- Commissioning & usage process, step wise is available in operation & instruction manual.

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

Regular circulares through Central Marketing office are sent on emails - about risk disruption / discontinuation of essential services, if any.

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

Yes, we diligently adhere to all guidelines stipulated by the Legal Metrology Act and ensure that accurate & compliant product information is displayed. Additionally, we prioritize transparency and consumer trust by providing comprehensive details beyond legal requirements, where feasible. While we have not conducted any surveys regarding consumer satisfaction pertaining to our major products /services or significant operating locations, we do have a grievance mechanism in place. Stakeholders can raise their complaints or write to us on any other issues, through to our dedicated email address: care@adorians.com.

Yes. We do take customer feedback on performance of our product.