

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 (UNSDGs), 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.

Principles

- | | | |
|---|--|---|
| <p>1 Ethics, Transparency and Accountability</p> | <p>2 Product Life Cycle Sustainability</p> | <p>3 Employee Well-Being</p> |
| <p>4 Stakeholder Engagement</p> | <p>5 Human Rights</p> | <p>6 Environment</p> |
| <p>7 Policy Advocacy</p> | <p>8 Inclusive Growth and Equitable Development</p> | <p>9 Customer Value Creation</p> |



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	1 st April, 2025 to 31 st March, 2026
I-10.	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited (BSE) 2. 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	Electrode, wires, equipment, spares, cutting products & alloys	95
2	Manufacturing	Flares & process equipment	5

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	75
2	Welding Equipment	2710	20

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	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 contribution represents 13.29% of the total turnover.

c. A brief on types of customers

Since we (ADOR) are in the business of Metal welding and cutting, products are / used 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.

Ador 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
- Defense 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 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 processes for either welding or cutting application. e.g. – L&T, ISGEC, Railways etc.

In a nutshell, anyone who is involved in shaping Metals, we are their business 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)	Male		Female	
			No (B)	(B/A)%	No (C)	(C/A)%
Employees						
1	Permanent (D)	519	468	90.17%	51	9.83%
2	Other than Permanent (E)	17	16	94.12%	1	5.88%
3	Total employees (D + E)	536	484	90.30%	52	9.70%
Workers						
1	Permanent (F)	320	316	98.75%	4	1.25%
2	Other than Permanent (G)	595	565	94.96%	30	5.04%
3	Total Workers (F + G)	915	881	96.28%	34	3.72%

b. Differently abled Employees and workers:

No	Particulars	Total (A)	Male		Female	
			No (B)	(B/A)%	No (C)	(C/A)%
Differently Abled Employees						
1	Permanent (D)	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%
Differently 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

	Total (A)	No. and percentage of Females	
		No (B)	(B/A)%
Board of Directors	10	3	30.00%
Key Management Personnel	7	1	14.28%

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	18.26%	22.68%	18.67%	14.35%	22.45%	14.84%	18.38%	37.65%	19.44%
Permanent Workers	10.44%	66.67%	11.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Note: Permanent workers have been categorized for FY 2025–26, pursuant to the implementation of the New Labour Code, effective 21st November 2025.

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 Companies Act, 2013 - Yes
- ii) Turnover (in Rs.) - 1,13,545 Lakhs
- iii) Net worth (in Rs.) - 56,386 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 group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redressal policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	0	0	Nil	0	0	Nil
Investors (other than shareholders)	Yes https://adorwelding.com/wp-content/uploads/2025/07/Mechanism-For-Whistle-Blower-For-Stakeholders11.pdf	0	0	Nil	0	0	Nil
Shareholders	Yes, the Company has empowered a Board level Stakeholders Relationship Committee ('SRC') to examine and redress complaints from/ by 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 shareholders grievances. Most of the grievances received through electronic communications are attended within a period of seven days and for postal communication within a period of twelve days from the date of receipt of such grievances. https://adorwelding.com/wp-content/uploads/2022/11/Investor-Grievance-Redressal-Policy.pdf	16	0	Nil	10	0	Nil



Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redressal policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Employees and workers	Yes, the grievances of the employees and workers are redressed through emails, open forum meetings and also through vigil mechanism. https://adorwelding.com/wp-content/uploads/2021/07/Whistle-Blower-for-Employees-Directors2019.pdf	0	0	Nil	0	0	Nil
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.	1296	0	Nil	1426	0	Nil
Value Chain partners	Yes, the complaints pertaining to the Value Chain Partners are redressed through one-on-one interaction.	0	0	Nil	0	0	Nil
Others	Nil	0	0	Nil	0	0	Nil

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Energy Management	Opportunity	Product manufacturing is 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 us 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 & 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 well prepared 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 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 Directors & Senior Management Anti Corruption and Anti Bribery Policy Policy on Diversity of Board	Supplier Code of Conduct Supply Chain Management Policy	EHS Policy Equal Opportunity Policy POSH Policy	Whistle Blower for Stakeholders IGR Policy	Human Rights 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
4. Name of the national and international codes/ certifications/ labels (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	OHSAS, BIS, ISO 14001, and Corporate Governance Code, are adopted and mapped at the applicable principle.						NA	OHSAS, BIS, ISO 14001, and Corporate Governance Code, are adopted and mapped at the applicable principle.	
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>The company is in the process of setting goals and targets focusing on ESG Key Performance indicators related to:</p> <ul style="list-style-type: none"> • Water Management: Achieve Zero Liquid Discharge (ZLD) across all plants • Energy: Increase share of renewable energy • Health & Safety: Maintain zero fatalities • Gender Diversity: Improve women representation in workforce • Ethics & Compliance: Expand training on POSH, Code of Conduct, and Whistle-blower policies, Committed to sustainable practices, environmental protection, energy efficiency, and resource conservation. 								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company will be focusing on sustainability initiatives & will be setting goals and targets in the year 2027. Going forward the performance against each goal and targets will be reviewed periodically by the Management.								

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 concerns 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 well-being of its employees, through various Health & 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	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	All NGRBC related policies are reviewed by the Managing Director.									Periodically								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company complies with all the known applicable statutory provisions of relevant statutes.									Quarterly								



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	No	No	No	No	No	No	No	No

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors	5	The board members are provided with an in-depth perspective on business, innovations, operations, financials, and capital (Capex) management processes, etc. Topics, such as Corporate Governance, Companies Act, SEBI Regulations, and Environmental & Safety matters are also discussed during the meetings. 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	5	The executive and management team members, including KMPs, are provided with an in-depth perspective on business, innovations, operations, financials, and capital (Capex) management processes, etc. Topics, such as Corporate Governance, Companies Act, SEBI Regulations, and Environmental & Safety matters are also discussed during the meetings. 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%
Employees other than BoD and KMPs	21	New joinee induction, Health & Safety, Personal & Team Productivity Enhancement, Workmen Development Program, Stress Management & Work Life Balance, POSH, Performance Management, Sales Training, Better productivity improvement, and Health & safety awareness, Understanding of Policies and workplace rules, skill development & upgradation	72.71%
Workers	5	Conducted training on 5S Methodology, POSH, workplace safety, electrical safety, material handling, forklift/stacker operations, PPE usage, and hazardous waste awareness. Mock drills were also carried out to enhance safety awareness, compliance, and emergency preparedness. The training improved workers' awareness of safety practices, enhanced their ability to identify and mitigate workplace hazards, promoted safe equipment handling, and strengthened emergency response preparedness. It also contributed to a more organized, compliant, and productive work environment.	81.18%

Note: The variation in employees other than BoD & KMPs training, compared to the previous year, is attributable to the training programs being conducted in a phased manner, based on operational requirements and employee training calendars.



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	NA	NA

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

Yes. 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 has 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://adorwelding.com/wp-content/uploads/2025/07/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

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

Category	Current Financial Year		Previous Financial Year	
	Number - 2025-26	Remarks - 2025-26	Number - 2024-25	Remarks - 2024-25
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

Not applicable

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

Particulars	Current Financial Year	Previous Financial Year
Number of days of accounts payables	99.62	62.35

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 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	21.33%	25.08%
	b. Number of trading houses where purchases are made from	469	411
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	88.86%	88.77%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	67.82%	65.57%
	b. Number of dealers / distributors to whom sales are made	437	438
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	37.29%	33.24%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	4.23%	4.64%
	b. Sales (Sales to related parties / Total Sales)	0.50%	0.24%
	c. Loans & advances (to related parties / total loans & advances)	0.00%	64.65%
	d. Investments (in related parties / total investments)	0.00%	0.00%

Note: During the previous financial year (FY 2024-25), an Inter-Corporate Deposit (ICD) was extended to a wholly owned subsidiary and accordingly disclosed under Related Party Transactions (RPTs) as “Loans and Advances to Related Parties”.

During the current financial year (FY 2025-26), an ICD amounting to INR 2.36 Crore was extended to wholly owned subsidiary; however, since the said amount has been fully provided for, it has not been classified or reported under “Loans and Advances” in the financial statements for the year ended 31st March 2026 (FY 2025-26).



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 conflicts of interest with the Company. The Company receives annual declaration from its 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 of these entities. The policy is available on the Company's website at <https://adorwelding.com/wp-content/uploads/2025/01/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	4.94%	6.75%	Battery-operated machine RHINO-S launched with solar-powered charging facility. Auxiliary power unit (e.g., grinding) added to RHINO-S and RHINO-E. CHAMP ARC 201 upgraded with CE marking, ensuring enhanced safety compliance. Weldos introduced to enable analysis and optimization of gas consumption, welding efficiency, manpower utilisation, and welder skill development. RHINO-D CC/CV range developed with water-cooled engine, ensuring sound levels are compliant with CPCB IV norms.
Capex	40.18%	86.74%	Development of solar panels and related circuitry. External laboratory testing of CHAMP ARC 201 for CE marking compliance. Development of rubber and punching tooling for Weldos and RHINO-D CC/CV range.

Note: Upon a comprehensive review of the underlying financial data, Ador identified that certain qualifying capital expenditure line items had not been mapped to the relevant disclosure requirements in the previous reporting period. The restated figure reflects a more complete and accurate representation of the Company's capital investments in environmental and social initiatives.

EI-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)	Used laminated corrugated boxes to eliminate the need for additional plastic wrapping. Replaced thermocol with EPE foam for improved sustainability. Maximized the use of corrugated boxes to reduce reliance on wooden packaging. Used silicone rubber instead of glass epoxy in the highest-selling model, Champ T400. Ensured sale of scrap materials to authorized scrap dealers for recycling.
(b) E-waste	Reduced the number of PCBs by standardizing and using common boards (e.g., a shared PCB for the PWM controller and isolator). Ensured disposal of scrap through sale to authorized vendors.
(c) Hazardous waste	Used RoHS-compliant materials, ensuring that no hazardous chemicals are introduced in the process. Disposed of waste in accordance with CPCB norms, by handing it over to authorized hazardous waste recyclers. Transferred waste to approved third-party agencies for proper disposal. Ensured all hazardous waste is handled and disposed of strictly, as per CPCB or SPCB guidelines.
(d) Other waste	Powder-coated MS sheets have been replaced with GI sheets to improve efficiency and sustainability. Wire harness material usage has been reduced through optimized design. Scrap materials are disposed of by selling them to authorized scrap dealers.

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, Extended Producer Responsibility (EPR) is applicable to the entity’s activities. All manufacturing plants are duly registered with the respective State Pollution Control Boards, and the waste collection plan is aligned with the EPR plan submitted to the concerned Pollution Control Boards.

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.	N I C 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	Not Applicable					

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	Not Applicable		



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

S. No.	Indicate input material	Recycled or re-used input material to total material	
		FY 2025-26	FY 2024-25
1	Steel	0.00%	0.00%
2	RMD / Chemicals	0.00%	0.00%
3	Wire	0.00%	0.00%
4	Chemical	0.00%	0.00%
5	Packing	0.00%	0.00%

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

	FY2025-26			FY2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA					
NA						
E-waste						
Hazardous waste						
Other waste						

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

S. No.	Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
1		Not Applicable

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	(B / A)%	Number (C)	(C / A)%	Number (D)	(D / A)%	Number (E)	(E / A)%	Number (F)	(F / A)%
Permanent Employees											
Male	468	468	100.00%	468	100.00%	0	0.00%	468	100.00%	0	0.00%
Female	51	51	100.00%	51	100.00%	51	100.00%	0	0.00%	0	0.00%
Total	519	519	100.00%	519	100.00%	51	9.83%	468	90.17%	0	0.00%
Other than permanent Employees											
Male	16	16	100.00%	16	100.00%	0	0.00%	16	100.00%	0	0.00%
Female	1	1	100.00%	1	100.00%	1	100.00%	0	0.00%	0	0.00%
Total	17	17	100.00%	17	100.00%	1	5.88%	16	94.12%	0	0.00%

Note: Employees other than permanent employees include fixed-term employees (FTEs), who have been categorized separately for FY 2025-26.

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	(B / A)%	Number (C)	(C / A)%	Number (D)	(D / A)%	Number (E)	(E / A)%	Number (F)	(F / A)%
Permanent Workers											
Male	316	316	100.00%	316	100.00%	0	0.00%	316	100.00%	0	0.00%
Female	4	4	100.00%	4	100.00%	4	100.00%	0	0.00%	0	0.00%
Total	320	320	100.00%	320	100.00%	4	1.25%	316	98.75%	0	0.00%
Other than permanent Workers											
Male	565	29	5.13%	28	4.96%	0	0.00%	0	0.00%	0	0.00%
Female	30	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	595	29	4.87%	28	4.71%	0	0.00%	0	0.00%	0	0.00%

Note: The reduction in the number of workers covered under health insurance and other welfare-related benefits during FY 2025-26, compared with the previous year, is primarily attributable to changes in workforce composition and the rationalization of contractual workers’ deployment during the reporting period.

EI-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 revenue of the company	0.12%	0.14%

Note: The employee wellbeing expenditure as a percentage of total revenue for FY 2024-25 has been restated following a review and reconciliation of the underlying data for that period.

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

Benefits	No. of employees covered as a % of total employees. (CY)	No. of workers covered as a % of total workers. (CY)	Deducted and deposited with the authority (Y/N/N.A.). (CY)	No. of employees covered as a % of total employees. (PY)	No. of workers covered as a % of total workers. (PY)	Deducted and deposited with the authority (Y/N/N.A.). (PY)
PF	98.51%	63.61%	Y	99.77%	89.91%	Y
Gratuity	100.00%	41.31%	Y	99.77%	59.06%	Y
ESI	0.00%	26.45%	Y	4.10%	7.75%	Y
Others – please specify	-	-	NA	-	-	NA

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, although the Company currently does not have any employees or workers with disabilities in active employment, most of its premises, including factory locations, are accessible to differently abled individuals. However, Head Office and certain sales offices are presently not fully accessible to differently-abled.



This limitation may be attributed to factors such as:

- Legacy infrastructure: Older buildings not originally designed with accessibility features such as ramps, elevators, or accessible restrooms
- Leased premises constraints: Limited scope for structural modifications in rented office spaces
- Space limitations: Inadequate layout or floor space to incorporate accessibility features

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:

<https://adorwelding.com/wp-content/uploads/2025/07/Equal-Opportunity-Policy.pdf>

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%	96.67%	100.00%	100.00%
Female	100.00%	50.00%	100.00%	100.00%
Total	100.00%	91.18%	100.00%	100.00%

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	Yes, the Company has mechanism to redress grievances, namely Whistle Blower Policy. The concern can also be raised through email. All concerns are investigated by a team of investigators and appropriate action is taken.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	(B / A)%	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	(D / C)%
Total Permanent Employees	519	0	0.00%	853	0	0.00%
Male	468	0	0.00%	802	0	0.00%
Female	51	0	0.00%	51	0	0.00%
Total Permanent Workers	320	0	0.00%	0	0	0.00%
Male	316	0	0.00%	0	0	0.00%
Female	4	0	0.00%	0	0	0.00%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	(B / A)%	No. (C)	(C / A)%		No. (E)	(E / D)%	No. (F)	(F / D)%
Employees										
Male	484	337	69.63%	266	54.96%	802	455	56.73%	391	48.75%
Female	52	52	100.00%	17	32.69%	51	5	9.80%	22	43.14%
Total	536	389	72.57%	283	52.80%	853	460	53.93%	413	48.42%
Workers										
Male	881	475	53.92%	618	70.15%	640	69	10.78%	69	10.78%
Female	34	7	20.59%	9	26.47%	44	4	9.09%	4	9.09%
Total	915	482	52.68%	627	68.52%	684	73	10.67%	73	10.67%

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	(B / A)%	Total (C)	No. (D)	(D / C)%
Employees						
Male	484	463	95.66%	802	781	97.38%
Female	52	51	98.08%	51	49	96.08%
Total	536	514	95.90%	853	830	97.30%
Workers						
Male	881	314	35.64%	640	0	0.00%
Female	34	4	11.76%	44	0	0.00%
Total	915	318	34.75%	684	0	0.00%

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

Yes. The Company conducts regular health check-ups for staff and employees and maintains certified systems under ISO 14001, EMS, and ISO 45001 (formerly OHSAS). In line with its Environment, Health and Safety Policy, an Occupational Health and Safety Management System is implemented across all manufacturing facilities in accordance with ISO 45001:2018.

A strong safety culture is promoted through regular training programs, along with structured SOPs, inspections, meetings, and audits. The system applies to all employees, contract workers, and visitors across all departments and shifts, covering both routine and non-routine activities, all types of hazards, and providing mechanisms to report unsafe acts, conditions, and near misses.

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

The Company conducts regular hazard identification and risk assessment activities, supported by workplace inspections, HIRA, aspect-impact registers, incident and accident analysis, checklists, and safety audits. An Environment, Health and Safety Policy is in place, applicable across all operating locations, defining mandatory safety parameters for all sites.

Hazard identification and risk assessment are systematically carried out for both routine and non-routine activities using established tools and procedures, including HIRA, MAC (Manual Handling Assessment



Chart), Fire Risk Assessment, and HSEM 4004 hazard identification and risk analysis sheets. The system is strengthened through SOPs, Permit to Work, Management of Change (MOC), and periodic safety audits and inspections.

Employees and workers are actively involved through training programs, toolbox talks, and reporting mechanisms for hazards, incidents, and near misses, ensuring continuous improvement in workplace safety and risk mitigation.

EI-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.

Corrective and preventive actions are implemented to mitigate risks, and workers are empowered with Stop Work Authority to immediately remove themselves from unsafe conditions. The hazard identification, risk assessment, and risk control process is conducted proactively, including before introducing new or revised activities or procedures.

Risk analysis is regularly reviewed after implementing updated control measures to ensure residual risk remains within acceptable levels. Employees are further trained through safety training programs and toolbox talks to identify hazards and respond appropriately.

EI-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 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: At all the 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 / factories, to ensure timely medical attention in the event of emergencies at all plant locations.

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

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

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

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.00	0.00
	Workers	0.47	0.00
Total recordable work-related injuries	Employees	0	0
	Workers	1	0
No. of fatalities	Employees	0	0
	Workers	1	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0
Number of Permanent Disabilities	Employees	0	0
	Workers	0	0

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

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:

1. The Company ensures a safe and healthy workplace in line with its EHS Policy, through a structured approach.
2. Hazard Identification and Risk Analysis (HSME 4004) is conducted for all processes.
3. An Occupational Health and Safety Management System based on ISO 45001 is implemented across all plants.
4. Regular training, including induction, first aid, fire-fighting, and emergency response, is provided to employees and workers.
5. Monthly safety committee meetings are conducted to review and improve safety practices.
6. PPE, proper housekeeping, and regular inspections (including air and noise monitoring) are maintained.
7. Health initiatives and reporting mechanisms support employee well-being and timely hazard resolution.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

EI-14. Assessments for the year:

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

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.

Corrective actions implemented include enhanced employee safety training, upgraded safety equipment, regular safety audits, an improved incident reporting system, and measures to address identified workplace hazards. Additionally, health and wellness initiatives have been strengthened, with active leadership involvement to promote a strong safety culture across the organization. Investigation is conducted in case any incident is reported using various methodology to identify the root cause. The investigation team presents corrective and preventive measures, which are reviewed at various levels by the local management and central teams.

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 Liability (GTL) insurance to all its “on roll” employees, whereas Group Personal Accident (GPA) is provided to all its employees including workers.

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

The entity 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 or through third party audits. 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 / ill-health / fatalities (as reported in EI-11 above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment.

	Total no. of affected employees/ workers	No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment		
	FY2025-26	FY2024-25	FY2025-26	FY2024-25
Employees	0	0	0	0
Workers	0	0	0	0

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

Yes, The Company provides clear feedback, support, and guidance to the employees to enable them to improve their performance and 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 and if required by the Company are provided with extensions and onboarded as consultants. Mediclaim insurance is provided to retiring employees up to the age of 70 years.

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

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	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.

Value chain partners were instructed to strengthen PPE usage, workplace housekeeping, and compliance with safety procedures. Safety training, toolbox talks, and induction programs were conducted for contract workers, while safety inspections and compliance reviews for high-risk activities were increased. Identified observations and non-conformities are tracked through corrective actions and follow-up reviews to ensure effective closure.

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

Essential Indicators

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

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, customers & communities.

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 (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement
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	Half yearly	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	E-mail, surveys	Annually	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 are 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. We also conduct Investors Meet about twice in a year and stakeholders are free to write to us in case of any issues. 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, the Company actively engages with various stakeholders to obtain relevant expertise, feedback, and support in addressing environmental and social concerns. It has established systems and processes to identify, prioritize, and address stakeholder needs consistently across its businesses. The Company remains committed to enhancing quality of life, creating long-term value for society, and contributing 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 continuously identifies disadvantaged, vulnerable, and marginalized stakeholders, wherever possible. For any new project or expansion, stakeholder engagement is undertaken proactively, particularly through Corporate Social Responsibility (CSR) initiatives. The concerns of such stakeholder groups are addressed through targeted CSR programs. Additionally, the Company provides free or subsidized welding training to economically challenged individuals.



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 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	(B / A)%	Total (C)	No. of employees / workers covered (D)	(D / C)%
Employees						
Permanent	519	390	75.14%	853	733	85.93%
Other than permanent	17	0	0.00%	0	0	0.00%
Total Employees	536	390	72.76%	853	733	85.93%
Workers						
Permanent	320	241	75.31%	0	0	0.00%
Other than permanent	595	483	81.18%	684	684	100.00%
Total Workers	915	724	79.13%	684	684	100.00%

Note: Training related to the Prevention of Sexual Harassment (POSH) policy and other organizational policies was conducted for employees to ensure awareness, understanding, and compliance with the company's guidelines, code of conduct, and workplace standards. The sessions were aimed at promoting a safe, respectful, and ethically compliant work environment across the organization.

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	(B / A)%	No. (C)	(C / A)%		No.(E)	(E / D)%	No.(F)	(F / D)%
Employees										
Permanent	519	0	0.00%	519	100.00%	853	0	0.00%	853	100.00%
Male	468	0	0.00%	468	100.00%	802	0	0.00%	802	100.00%
Female	51	0	0.00%	51	100.00%	51	0	0.00%	51	100.00%
Other than Permanent	17	0	0.00%	17	100.00%	0	0	0.00%	0	0.00%
Male	16	0	0.00%	16	100.00%	0	0	0.00%	0	0.00%
Female	1	0	0.00%	1	100.00%	0	0	0.00%	0	0.00%
Workers										
Permanent	320	0	0.00%	320	100.00%	0	0	0.00%	0	0.00%
Male	316	0	0.00%	316	100.00%	0	0	0.00%	0	0.00%
Female	4	0	0.00%	4	100.00%	0	0	0.00%	0	0.00%
Other than Permanent	595	366	61.51%	229	38.49%	684	443	64.77%	241	35.23%
Male	565	345	61.06%	220	38.94%	640	406	63.44%	234	36.56%
Female	30	21	70.00%	9	30.00%	44	37	84.09%	7	15.91%

Note: Employees other than permanent employees include fixed-term employees (FTEs), who have been categorized separately for FY 2025-26. Certain activities are carried out on a job-work or piece-rate basis, where maintaining an accurate count of workers is not practicable. Accordingly, such workers have not been included in the above-mentioned worker count.

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

Particulars / Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	7	16,25,000	3	16,15,000
Key Managerial Personnel	5	1,57,19,723	0	-
Employees other than BoD and KMPs	478	10,33,677	51	7,94,444
Workers	881	2,47,656	34	2,29,086

Note: Key Managerial Personnel here exclude Directors who are also KMPs, to avoid counting them twice (they are already shown under Board of Directors).

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

Particulars	Current Financial Year	Previous Financial Year
Gross wages paid to females as % of total wages	7.80%	9.15%

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 HR Team members at the respective office / factory are responsible for addressing human rights impacts or issues caused or contributed to, by the business. Policy link- <https://www.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 (ICC) 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 open-door approach, wherein any employee, irrespective of hierarchy, has access to the senior management.


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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	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 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 Prevention of Sexual Harassment Policy (POSH) and a committee is set up for prevention of adverse consequences for the complainant. The Company has zero tolerance for sexual harassment at the workplace and has adopted a comprehensive policy on preventing, prohibiting and redressing sexual harassment of women in the workplace. We have established an Internal Committee (IC) in compliance under 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 and 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 generally include clauses ensuring compliance with applicable regulatory requirements, including human rights. Appropriate due diligence is carried out before 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	100.00%
Forced/involuntary labour	100.00%
Sexual harassment	100.00%
Discrimination at workplace	100.00%
Wages	100.00%
Others – please specify	NA

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 labour, forced labour, sexual harassment complaint, discrimination at workplace and wages less than the statutory limit. The Company monitors compliance 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 Audit on periodical basis. Human Rights due diligence will be conducted in FY 2026-27.

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, 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.

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	0.00%
Discrimination at workplace	0.00%
Child labour	0.00%
Forced/involuntary labour	0.00%
Wages	0.00%
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 Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	2210.97	2019.00
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)	2210.97	2019.00
From non-renewable sources		
Total electricity consumption (D)	57116.45	57890.27
Total fuel consumption (E)	21129.48	22225.60
Energy consumption through other sources (F)	0.00	0.00
Total energy consumed from non-renewable sources (D+E+F)	78245.93	80115.87
Total energy consumed (A+B+C+D+E+F)	80456.90	82134.87
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	0.71 GJ / Lakh	0.72 GJ / Lakh
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	14.41 GJ / Lakh USD	14.70 GJ / Lakh USD
Energy intensity in terms of physical output	4.769 GJ / Number of Static Welding Equipment	4.779 GJ / Number of Static Welding Equipment

Note: The prior year (FY 2024-25) figures have been restated to ensure consistency in methodology across both reporting periods. The remaining in this disclosure are attributable to improvements in our monitoring and data recording practices.

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.

No, the entity does not have any facilities under PAT Scheme.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	26091.00	29970.13
(iii) Third party water	28134.88	26590.83
(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)	54225.88	56560.96
Total volume of water consumption (in kilolitres)	36121.88	37513.83
Water intensity per rupee of turnover (Water consumed / turnover)	0.31 KL / Lakh	0.33 KL / Lakh
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	6.47 KL / Lakh USD	6.71 KL / Lakh USD
Water intensity in terms of physical output	2.14 KL / Number of Static Welding Equipment	2.18 KL / Number of Static Welding Equipment

Note: Previous year (FY 2024-25) water consumption values have been restated to ensure consistency with the current year’s methodology and to reflect improved completeness of site-level data.

EI-3. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. The Bengaluru plant has undergone an independent assessment by an external agency, Eco Green Solution Ltd.

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

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0.00	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	14451.00 Secondary Level of Treatment	13970.13 Secondary Level of Treatment
(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	3551.00	3470.00
With treatment – please specify level of treatment	102.00 Secondary treatment and third-party filtration	1607.00 Secondary treatment and third-party filtration
(v) Others		
- No treatment	0.00	0.00
With treatment – please specify level of treatment	0.00	0.00
Total water discharged (in kilolitres)	18104.00	19047.13



Note: The previous year (FY 2024-25) water discharge figures have been restated to incorporate a more accurate measurement of discharge volumes and their categorization by destination.

EI-4. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. -

Yes. The Bengaluru plant has undergone an independent assessment by an external agency, Eco Green Solution Ltd.

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 Effluent Treatment Plants (ETP) and Sewage Treatment Plants (STP) for water treatment, and the treated water is utilized for gardening purposes. Water, being an important environmental resource, is conserved and recycled across all manufacturing units through various sustainability initiatives, thereby ensuring Zero Liquid Discharge (ZLD). Effluent Treatment Plants (ETP) and Sewage Treatment Plants (STP) are in place to treat wastewater, and the treated water is reused for gardening purposes. Additionally, a ZLD system has also been implemented.

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
NO _x	mg/m ³	25.7425	26.4800
SO _x	mg/m ³	14.4775	12.3425
Particulate matter (PM)	mg/m ³	38.1925	43.4525
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify in the remark section	-	-	-

Note: The figures for the previous financial year (FY 2024-25) have been restated to align with the refined methodology adopted in the current year, wherein air emission concentrations are computed as the average across all operational sites.

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

No independent assessment for Air Emissions was conducted through an external agency during the financial year 2025-26 for the Silvassa and Raipur plants. However, such assessments were undertaken for the Bengaluru plant through EHSRDS Environmental Health and Safety Research and Development Center LLP, for the Chinchwad plant through Green EnviroSAFE, and for the Nagpur plant through MITCON Consultancy & Engineering Services Limited.

Further, the said assessment is not applicable to Head Office and other area (sales) offices.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	TCO ₂ e	1257.450773	1565.576839
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	TCO ₂ e	11269.98136	11690.61817
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	TCO₂e / rupee of turnover	0.110 TCO₂e / Lakh	0.118 TCO₂e / Lakh
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	TCO₂e / rupee of turnover	2.24 TCO₂e / Lakh USD	2.33 TCO₂e / Lakh USD
Total Scope 1 and Scope 2 emission intensity in terms of physical output	TCO₂e / rupee of turnover	0.74 TCO₂e / Number of Static Welding Equipment	0.76 TCO₂e / Number of Static Welding 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 independent assessment for GHG Emissions (Scope 1 & 2) was conducted through an external agency during the financial year 2025–26 for the Nagpur, Silvassa, Raipur, and Chinchwad plants. However, Bengaluru plant undertook such an assessment through EHSRDS Environmental Health and Safety Research and Development Center LLP. Further, the said assessment is not applicable to Head Office and other area (Sales) offices.

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

Yes. We (Ador) have taken up a few initiatives that help in reducing its greenhouse gas emissions. Solar panels have been installed at our plants for captive generation, which lowers our dependency of grid electricity and the related emissions. We have also worked on making our welding equipment more energy-efficient, such as the solar-charged RHINO-S and the water-cooled machines, which consume less energy in operation. These are part of our regular efforts on energy conservation, and we keep reviewing such opportunities from time to time.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	79.3000	76.3260
E-waste(B)	1.1870	0.7170
Bio-medical waste (C)	0.00	0.00
Construction and demolition waste (D)	0.00	450.0000
Battery waste (E)	2.1540	0.2880
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	41.7200	34.3570
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1141.0900	1229.5150
Total (A + B + C + D + E + F + G + H)	1265.4510	1791.203



Parameter	FY 2025-26	FY 2024-25
Waste intensity per rupee of turnover (Total Waste Generated / Revenue from operations)	0.0111 MT / Lakh	0.0160 MT /Lakh
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste Generated / Revenue from operations adjusted for PPP)	0.2267 MT / Lakh USD	0.3205 MT / Lakh USD
Waste intensity in terms of physical output (Total Waste Generated / Physical Output)	0.08 MT / Number of Static Welding Equipment	0.10 MT / Number of Static Welding Equipment
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste - Plastic		
(i) Recycled	41.5000	40.6260
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total Plastic Waste Recycled, Re-used and other recovery operations	41.5000	40.6260
Category of waste - E-Waste		
(i) Recycled	1.1870	0.7100
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total E-Waste Recycled, Re-used and other recovery operations	1.1870	0.7100
Category of waste - Bio-medical waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total Bio-medical Waste Recycled, Re-used and other recovery operations	0.0000	0.0000
Category of waste - Construction and demolition waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total Construction Waste Recycled, Re-used and other recovery operations	0.0000	0.0000
Category of waste - Battery waste		
(i) Recycled	1.3440	0.1000
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total Battery Waste Recycled, Re-used and other recovery operations	1.3440	0.1000
Category of waste - Radioactive waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total Radioactive Waste Recycled, Re-used and other recovery operations	0.0000	0.0000

Parameter	FY 2025-26	FY 2024-25
Category of waste - Other Hazardous waste		
(i) Recycled	3.7900	1.3100
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total Other Hazardous Waste Recycled, Re-used and other recovery operations	3.7900	1.3100
Category of waste - Other Non-Hazardous waste		
(i) Recycled	364.8000	429.9350
(ii) Re-used	0.7000	0
(iii) Other recovery operations	0	0
Total Other Non-hazardous Waste Recycled, Re-used and other recovery operations	365.5000	429.9350
Total	413.3210	472.7810
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste - Plastic		
(i) Incineration	0.0000	0.0000
(ii) Landfilling	0.0000	0.0000
(iii) Other disposal operations	37.8000	35.7000
Total Plastic Waste Incineration, Landfilling and other disposal operations	37.8000	35.7000
Category of waste - E-Waste		
(i) Incineration	0.0000	0.0000
(ii) Landfilling	0.0000	0.0000
(iii) Other disposal operations	0.0000	0.0000
Total E-waste Waste Incineration, Landfilling and other disposal operations	0.0000	0.0000
Category of waste - Bio-medical Waste		
(i) Incineration	0.0000	0.0000
(ii) Landfilling	0.0000	0.0000
(iii) Other disposal operations	0.0000	0.0000
Total Bio-medical Waste Incineration, Landfilling and other disposal operations	0.0000	0.0000
Category of waste - Construction and demolition waste		
(i) Incineration	0.0000	0.0000
(ii) Landfilling	0.0000	450.0000
(iii) Other disposal operations	0.0000	0.0000
Total Construction Waste Incineration, Landfilling and other disposal operations	0.0000	450.0000
Category of waste - Battery		
(i) Incineration	0.0000	0.0000
(ii) Landfilling	0.0000	0.0000
(iii) Other disposal operations	0.8100	0.1880
Total Battery Waste Incineration, Landfilling and Other disposal operations	0.8100	0.1880



Parameter	FY 2025-26	FY 2024-25
Category of waste - Radioactive		
(i) Incineration	0.0000	0.0000
(ii) Landfilling	0.0000	0.0000
(iii) Other disposal operations	0.0000	0.0000
Total Radioactive Waste Incineration, Landfilling and Other disposal operations	0.0000	0.0000
Category of waste - Other Hazardous waste. Please specify, if any		
(i) Incineration	0.0000	0.0000
(ii) Landfilling	0.0000	0.1600
(iii) Other disposal operations	37.9300	33.0600
Total Other Hazardous Waste Incineration, Landfilling and Other disposal operations	37.9300	33.2200
Category of waste - Other Non-hazardous waste generated		
(i) Incineration	0.0000	0.0000
(ii) Landfilling	0.0000	0.0000
(iii) Other disposal operations	775.5900	799.5800
Total Other Non-hazardous Waste Incineration, Landfilling and Other disposal operations	775.5900	799.5800
Total	852.1300	1318.6880

Note: As part of an internal review and monitoring of operational data, Ador has refined its waste disclosures for the previous financial year (FY 2024-25). A waste stream at the Nagpur plant was reclassified from 'Other Non-hazardous' to 'Other Hazardous' waste to more accurately reflect its nature, and the associated quantity was updated from 557.00 MT to 0.57 MT to align with verified plant-level records.

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.

1. The Company follows waste segregation at source into hazardous and non-hazardous categories and maintains proper monitoring and records.
2. The Company has implemented a Scrap Policy and obtained necessary consent for hazardous waste management as per applicable rules.
3. Plastic waste and MS scrap are disposed of through authorized scrap vendors/recyclers.
4. ETP sludge, spent oil, waste oil, and oil-soaked cotton waste are disposed of through authorized agencies, as per Hazardous Waste Rules.
5. Separate color-coded bins and dedicated storage areas are maintained for hazardous waste segregation and disposal.
6. Regular training is provided to workers on handling and disposal of hazardous waste.
7. SOPs for scrap reduction and regular machine upkeep have been implemented to minimize waste generation.

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

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

El-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	Not Applicable					

El-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	Not Applicable			

Leadership Indicators

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

- (i) Name of the area
Not applicable, as none of our sites fall under water stress areas.
- (ii) Nature of operations
Not Applicable



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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0.00	0.00
(ii) Groundwater	0.00	0.00
(iii) Third party water	0.00	0.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal(in kilolitres)	0.00	0.00
Total volume of water consumption (in kilolitres)	0.00	0.00
Water intensity per rupee of turnover (Water consumed / turnover)	0.00	0.00
Water intensity (optional) – the relevant metric may be selected by the entity. KL / of	0.00	0.00
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	-	-
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.

No. Not Applicable

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

Parameter	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	0	0
Total Scope 3 emissions per rupee of turnover	0	0
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	0	0

LI-2. Indicate if any independent assessment/evaluation/assurance for GHG Emissions (Scope 3) has been conducted by an external agency. If Yes, provide the name of the agency:

Not Applicable

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

Not Applicable

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Ultrasonic wire washing machine installed in Bengaluru Plant	An ultrasonic wire washing machine has been installed at Bengaluru plant to improve wire cleaning efficiency and product quality. The system uses ultrasonic technology to effectively remove contaminants, while reducing manual intervention, water consumption, and chemical usage. However, the machine is not yet fully utilized.	The ultrasonic wire washing machine helps conserve water and reduces effluent discharge by minimizing water and chemical consumption during the cleaning process, thereby supporting environmental sustainability initiatives.

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. A Business Continuity and Disaster Management Plan (BCP & DMP) is implemented to ensure continuity of operations and minimize the impact of unforeseen disruptions such as natural disasters, fire incidents, equipment breakdowns, cyber threats, supply chain interruptions, and other emergencies. The framework includes risk assessment, emergency response procedures, backup and recovery systems, data protection measures, and defined roles and responsibilities for crisis management. It also covers supply chain continuity through alternate sourcing and logistics arrangements, information continuity through data backup and cybersecurity controls, and customer continuity through uninterrupted communication and service support. Regular reviews, mock drills, preventive maintenance, and employee awareness programs are conducted to strengthen preparedness and ensure effective response and recovery during emergency situations.

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.

There has not been any noticeable / known adverse effect or impact on Environment from our Value Chain partners. We believe that they are all aware of the Environmental and Safety norms and must be adhering to the same.

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

0.5%

LI-8. How many Green Credits have been generated or procured?

- a. Generated by the listed entity - None
- b. Procured by the top ten (in terms of value of purchases and sales, respectively) value chain partners - NA



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

Essential Indicators

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

4 (Four)

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/associations (State/National/International)
1	Bombay Chamber of Commerce and Industry (BCCI)	State
2	Association of Welding Products Manufacturers (AWPM)	National
3	Indian Institute of Welding (IIW)	National
4	Maharashtra Chamber of Commerce, Industry & Agriculture (MACCIA)	State

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

S. No.	Name of authority	Brief of the case	Corrective action taken
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.

We did not get / experience any grievance from the Community during the year. At present, there is no such mechanism in place in / with the Company. However, we may plan on developing a mechanism to resolve any community grievances in future, if required.

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

Category	Current Financial Year	Previous Financial Year
Directly sourced from MSMEs/ small producers	28.54%	24.76%
Sourced directly from/ within India	79.61%	85.97%

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%	0%
Semi-Urban	1.39%	1.37%
Urban	19.11%	18.33%
Metropolitan	79.50%	80.30%

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		Not applicable	

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

Not Applicable

LI-3.b. From which marginalized /vulnerable groups do you procure?

Not Applicable

LI-3.c. What percentage of total procurement (by value) does it constitute?

Not Applicable

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

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

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

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

LI-6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Financial support extended for education of tribal students of Class 10	16	100%
2	50 blind folding sticks and umbrellas were distributed to visually impaired individuals	50	100%
3	Renovation and civil works of the staff room and control room, along with the installation of CCTV cameras at Advani Oerlikon Government Higher Secondary School, Birgaon, Raipur.	-	-
4	Lunch Boxes distribution & Meritorious Award for academic achievement at Advani Oerlikon Govt. Higher Secondary School Birgaon, Raipur	1	0
5	Additional Salary to School teachers at Advani Oerlikon Higher Secondary School, Birgaon, Raipur	13	0
6	Education, Women Empowerment, Skill Development & Healthcare Activities	-	-

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
7	Financial support was provided for Cancer Treatment of Ms. Fatima Madki	1	0
8	Financial support to disabled individuals and children and Women Empowerment by providing 2 Wheelchair and 5 Sewing machines	7	0
9	Kishori Vikas - Leadership Training Program for empowering tribal girls, promoting gender quality and education focus development.	124	100%
10	Educational support for Amrapali School	29	0
11	Financial support was provided for Medical Treatment of Ms. Diyam Manish Kumar	1	0
12	Project Udaan 2.0 - Financial Support for empowering poor and underprivileged youth of the Country with quality and employment opportunities	17	100%
13	SETU Project - Empowering rural adolescent girls in Raigad and Aurangabad districts by enhancing socio-emotional well-being, decision-making skills, and awareness of health, nutrition, and financial literacy.	11	100%
14	Support for operational and welfare expenses of children	25	0
15	Financial support was provided for Medical Treatment of Ms. Debjani	1	0
16	Sponsorship of 25 benches at Swami Vivekanand School and financial assistance for educational activities of economically disadvantaged students.	75	0
17	Financial support for education of underprivileged students at Jaigopal Garodia Rashtrtthana Vidyalaya, Kalyan Nagar, Bengaluru	13	100%
18	Financial support for educational tour of Government Gujarat Primary School, Masat (Silvassa)	-	-
19	Kolhapur Medical and Healthcare Camp organized - educational and healthcare material distribution to government school students.	-	-
20	Financial support for construction of shed at Rani Durgavati Girls Hostel, Randha	-	-
21	One (1) month Mid Day meal of 300 underprivileged students at Shri Yogeshwarananda English Primary and High School	300	0
22	Financial support for Computers and Education of visually impaired students at Dnyanjyoti Niwasi Andh Vidyalaya & Jr. college	118	100%
23	Financial support for construction work of the boys hostel at Kalashram Project	100	0
24	Financial support for washing machine, moped two-wheeler, and other essentials for women	-	0
25	Financial support for food items to ensure regular nourishment and care of children residing at Srujanalaya Hostel	-	0
26	Sponsorship to Ajay Bhosale, a national-level swimmer, for performance development and participation at the international level.	1	0
27	Financial Support for 13 computers at school	-	0



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

Essential Indicators

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

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 with various options to connect with the Company through the Zendesk platform, WhatsApp, e-mails, telephone, website, social media, feedback forms, etc. All complaints are appropriately addressed, and efforts are taken to resolve them on time. Around 75% of the complaints were related to application issues (lack of knowledge of the customer / their welder). The application issues were all addressed and resolved within a maximum of 48 hours through online consultation or physical visits by technical experts from the related plants. All the complaints are efficiently received by our cross-functional teams (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 to understand the nature of difficulties faced by our customers. Based on the feedback of representatives, we suggest welding parameters specific to the customer's job, providing a demonstration to the welders at the customer's premises, as well as replacing a 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 teams. 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 on a scale from "poor to excellent" and has to also mention their expectations, if any. In addition to this, we also carry out surveys through electronic media from time to time to get customer feedback. Upon receipt of feedback, the same is 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 2025-26.

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	60.66%
Safe and responsible usage	57.80%
Recycling and/or safe disposal	57.80%

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	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
Others	0	0	NIL	0	0	NIL

EI-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. The policy is available. You can access it through the following link: <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. Re-occurrence of instances of product recalls v. penalty / action taken by regulatory authorities on safety of products / services.

Currently, there are no corrective actions taken or underway related to advertising, delivery of essential services, cyber security and data privacy of customers, reoccurrence of instances of product recalls, or penalties/actions taken by regulatory authorities on the safety of products/services. There have been no such incidents reported.

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
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 & dos -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 the operation & instruction manual.

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

Regular circulars through Corporate 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 the 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, wherever 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, to our dedicated email address: care@adorians.com / cmo@adorians.com.

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