



CHROMEWELL ENGINEERING PRIVATE LIMITED

Sustainability Report

Financial Year 2025–26

Prepared in accordance with the GRI Standards 2021

Reporting Period: 1 April 2025 – 31 March 2026

Publication Date: 31 May 2026

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Statement of Use

Chromewell Engineering Private Limited (hereinafter referred to as "Chromewell" or "CEPL" or "the Company") has reported the information cited in this GRI content index for the period 1 April 2025 to 31 March 2026 with reference to the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

Applicable GRI Sector Standard(s): None applicable at the time of reporting. GRI Sector Standards relevant to the automotive component manufacturing sector are under development and have been noted for future adoption.

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About this Report

This is the inaugural Sustainability Report of Chromewell prepared with reference to the GRI Standards 2021. The report covers the Company's sustainability performance, governance approach, and management of material economic, environmental and social topics for the financial year 1 April 2025 to 31 March 2026.

The reporting boundary is aligned with the Company's audited consolidated financial statements. Data presented in this report has been compiled from operational records, the Company's HR information system, and the ClimeUp.ai ESG Data Management Platform, which serves as the centralized system for tracking emissions and sustainability performance indicators.

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1. Leadership Message

Mr. Sanjay Kapoor - Director

At Chromewell, our approach to sustainability has matured from an aspiration into a structured operating discipline. Over the last reporting cycle, we have meaningfully deepened the social dimension of our ESG agenda — extending our programmes beyond our own workforce to include value-chain partners, contract employees, and the communities surrounding our manufacturing sites in Pune and Dewas. Every commitment is supported by measurable indicators, periodic review, and transparent disclosure, and we track the outcomes of every rupee invested in our community and employee programmes, because we believe responsibility without measurement is incomplete.

As Chromewell scales its presence across global markets and serves OEM customers in Europe and North America, responsible conduct is no longer a differentiator — it is a license to operate. We remain committed to engaging openly with our stakeholders, learning continuously, and reporting our progress against established global frameworks.

I want to thank our employees, whose discipline and commitment turn these intentions into outcomes on the shop floor, and our customers and partners, who continue to hold us to a high and rising standard. Chromewell's ambition is to be the kind of supplier the next era of mobility demands — efficient, responsible, and trusted. The progress in these pages reflects that ambition, and the resolve to keep earning it.



Mr. Dhruv Anand - Director

Setting ambitious targets is only the first step; delivering against them is what defines a credible commitment. At Chromewell, our ESG objectives are embedded in the performance targets. Progress is reviewed by the Executive Committee on a quarterly basis and by the full Board annually, with outcomes feeding into the annual performance and compensation review process. We treat sustainability with the same rigor we apply to any other material business priority — the same standards of planning, capital allocation, governance, and accountability. This integration is deliberate, because a resilient enterprise is built on the same foundations that responsible conduct rests on: discipline, transparency, and a long-



term perspective. We are equally clear-eyed about what lies ahead. Reaching our renewable energy and net-zero goals will require sustained investment, deeper engagement with our suppliers, and continued progress on Scope 3 emissions — the part of our footprint that extends beyond our own walls. We do not present this report as a record of a journey completed, but as an honest account of real progress and the work that remains.

Mr. Amardeep Mardhekar – Chief Executive Officer

When I look at where Chromewell stands today, I see a company that has chosen to treat sustainability not as a reporting obligation, but as a discipline central to how we manufacture, who we partner with, and how we intend to grow. We operate in the automotive and off-road vehicle component sector — a part of the value chain that sits directly in the path of the global transition to cleaner mobility and lower-carbon manufacturing. Our customers, including leading global OEMs, are themselves under increasing pressure to decarbonize their supply chains. As a Tier-1 supplier of sheet-metal stampings, fabrications, and safety-critical structures, we recognize that our emissions, our energy choices, and our



governance are now part of *their* sustainability performance. That reality has shaped the priorities set out in this report. Over the reporting period, we have moved from intent to measurable action. We commissioned a 1 MW captive solar installation that now supplies a meaningful share of our Pune facility's electricity, and we have set near- and long-term emission reduction targets validated by the Science Based Targets initiative (SBTi) — anchoring our climate commitments in science rather than ambition alone.

Mr. Mizhan Kapoor-Director

Integrating sustainability into Chromewell's business strategy is, in our considered view, a precondition for future-proofing the enterprise. As a Tier-1 auto-component manufacturer supplying global OEMs and off-road vehicle leaders, we are exposed to rapidly evolving customer expectations, tightening regulatory requirements such as the EU Carbon Border Adjustment Mechanism, and the broader transition of mobility toward low-carbon platforms. Our response is to embed sustainability into the design of our processes and products, rather than treat it as a parallel agenda. We are progressively introducing more carbon-efficient manufacturing technologies, improving material yield, and engaging with our supply chain on shared decarbonization objectives. Responsible growth and financial performance are not, in our view, in tension — over a credible time horizon, they reinforce one another. Chromewell's role is to demonstrate that an Indian-headquartered Tier-1 supplier can meet the highest global sustainability standards while continuing to grow.



Ms. Risha Naik - Chief Financial Officer

From a financial stewardship perspective, sustainability is fundamentally about the efficient allocation of finite resources — energy, water, materials, and capital. At Chromewell, we approach these decisions with discipline, supported by data, and held to clear accountability — managing sustainability with the same rigor, and the same ambition, as any other driver of the enterprise's long-term value. To that end, we have invested in the data infrastructure that makes such decisions possible. Our partnership with the ClimeUp ESG platform has been central to building disclosure-grade data infrastructure that provides daily-to-monthly visibility on emissions, energy generation, water consumption, and the status of our corporate initiatives. This enables our teams to monitor performance in near real-time, identify deviations early, and make informed operational and capital-allocation decisions — and it provides a single, consistent data foundation for our CBAM disclosures, our internal climate-target tracking, and our broader regulatory reporting.



Equally important is the integrity of the numbers behind these disclosures. We govern our sustainability data with the same discipline as our financial reporting — with defined ownership, documented methodologies, internal review, and an audit trail that withstands external scrutiny. The independent external assurance obtained over this report reflects that commitment.

As the regulatory landscape continues to evolve, our objective is to ensure Chromewell remains not only compliant but credible — treating robust, decision-useful sustainability information as a core element of sound financial governance and long-term value creation.

2. Executive Summary

Chromewell is a renowned manufacturer of sheet metal components, known for delivering superior quality products to global customers. With expertise in sheet metal stampings, deep

draw and fabrications catering to the automobile and off-road vehicle sector, including Safety related parts... CEPL offers a comprehensive range of services, encompassing metal fabrication, R.O.P.S (Roll-Overprotective Structures), brake pedals, steering columns, deep drawn parts, welded front axles, brake discs, and tubular and wire forms. With manufacturing plants in Pune and Dewas, Chromewell has state-of-the-art set up with Press shop and Fabrication capabilities, including in-house Laser cutting, CNC pipe bending and Robotic welding. A well-qualified team of professionals manage their day-to-day affairs and help maximize production efficiently and ensure the highest quality control capabilities while also constantly creating a vision for the future. Chromewell is on a journey of continuous improvement, learning and adapting new technologies to diversify its product range and offer end-to-end solutions. A one stop shops for everything sheet metal.

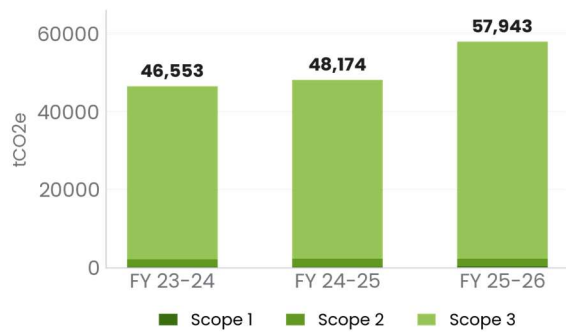
Environment

Reporting year FY 2025–26 (1 April 2025 – 31 March 2026)

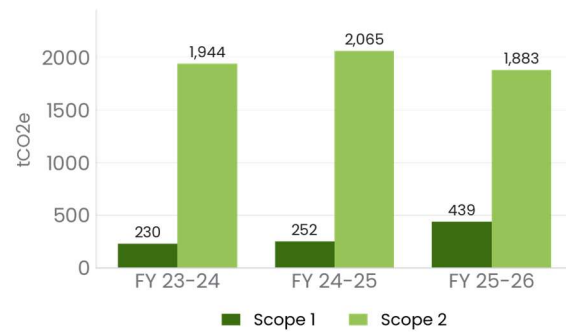
| | | |
|--|---|--|
| 57,943 Total GHG emissions (tCO ₂ e) | 439.21 Scope 1 (tCO ₂ e) | 1,883.34 Scope 2 (tCO ₂ e) |
| 55,620.52 Scope 3 (tCO ₂ e) — ~96% of total | 14,445 Energy consumed (GJ) | 16.89% Renewable electricity share, Pune |
| 955.77 Solar generation (MWh) | 11.88 Water withdrawal (megalitres) | 3.65 Waste diverted from disposal (MT) |

INR 4.59 Cr invested in the transition plan (captive solar + STP) during FY 2025–26.

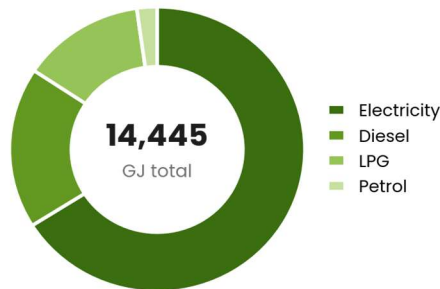
Emissions & energy trends



Total GHG emissions by scope (tCO₂e)



Scope 1 & Scope 2 trend (tCO₂e)



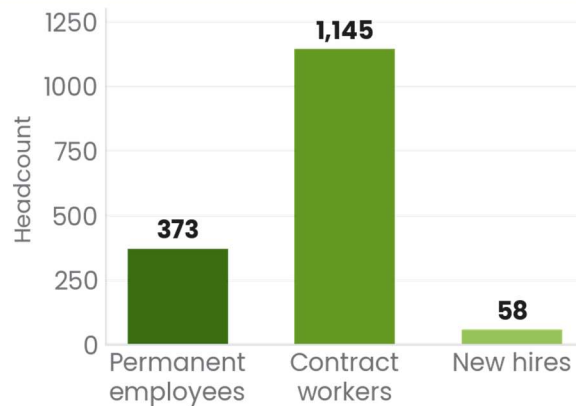
FY 2025–26 energy consumption by source (GJ)

Social & Governance

Reporting year FY 2025–26 (1 April 2025 – 31 March 2026)

Social

| | | |
|--------------------------------------|--|---|
| 373 Permanent employees | 1,145 Contract workers | 58 New hires |
| INR 352.1 Cr Total revenue | Zero Work-related fatalities | 2 Reportable safety incidents |



Workforce composition, FY 2025–26 (headcount)

Governance

| | | |
|---|--|---|
| 13 Material topics (E, S & G) | 40% Female representation, ESG Committee | 60% Female representation, POSH Committee |
| Validated SBTi near-term & net-zero targets | Member UN Global Compact | Ready CBAM & PCF for EU exports |

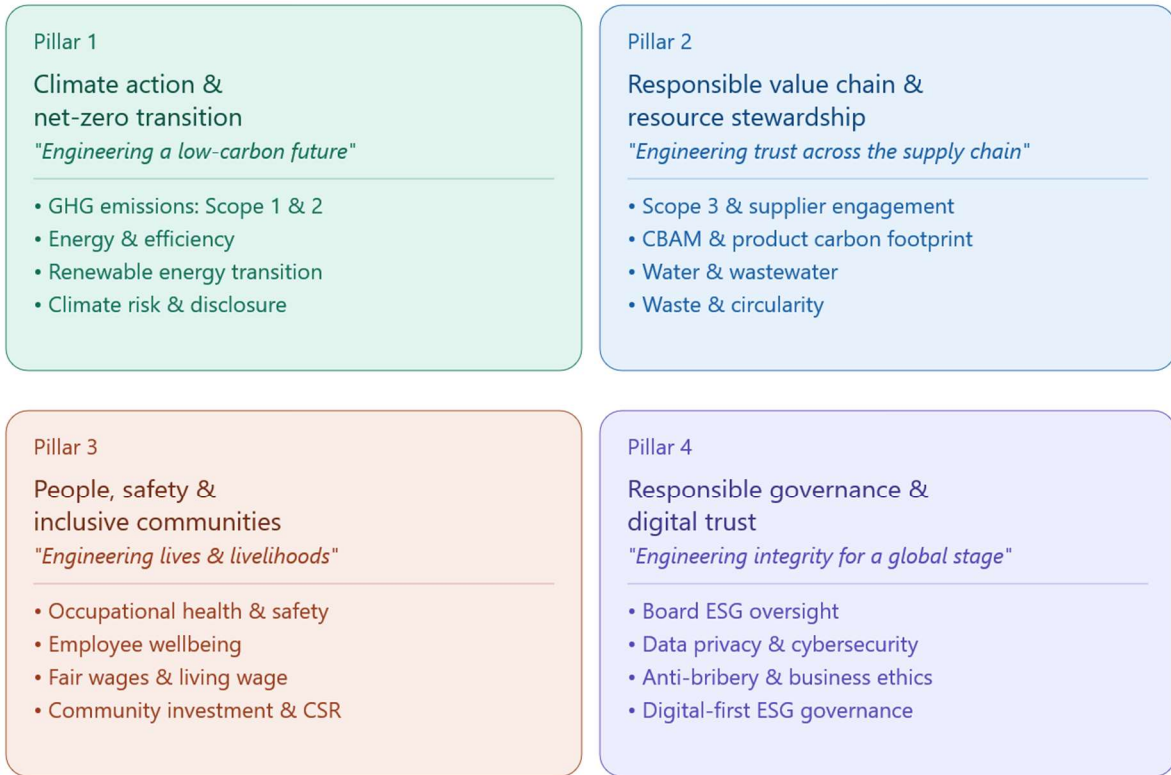
Note: All figures relate to the FY 2025–26 reporting period unless a multi-year trend is shown. FY 2025–26 is the SBTi base year.

3. Sustainability Pillars

Chromewell places a strong emphasis on its core values, which revolve around three principles: products, people, and the planet. These principles form the foundation of the company's commitment to sustainability, and they are supported by four key pillars:

Engineering tomorrow

Chromewell's 4-pillar sustainability framework



3.1 Pillar 1 — Climate Action & Net-Zero Transition

"Engineering a Low-Carbon Future"

Climate change is the single most consequential issue shaping Chromewell's operating environment - from the regulatory pressure of the EU Carbon Border Adjustment Mechanism to the decarbonization expectations of OEM customers and the physical risks to our manufacturing sites. We have responded by treating climate action not as a compliance obligation but as the strategic foundation of our long-term competitiveness as a Tier-1 supplier to global mobility and off-road vehicle leaders.

Chromewell began systematically measuring its greenhouse gas inventory in FY 2022-23, establishing the first organization-wide baseline across Scope 1, Scope 2, and partial Scope 3 categories in alignment with the GHG Protocol Corporate Standard. In FY 2025-26, we undertook a structured review and revision of our inventory boundary to reflect expanded operational control across our Pune and Dewas facilities, improved data completeness, and refined emission factors. The rebase-lined inventory now covering 7 facilities and 100% of operational revenue is the reference point against which all forward targets are measured and reported.

Building on this foundation, Chromewell has submitted near-term and long-term net-zero targets to the Science Based Targets initiative (SBTi). Our near-term commitment is to reduce absolute Scope 1 and Scope 2 emissions by 63% by 2035 from the FY 2025-2026 baseline, alongside a 90% reduction in Scope 3 emissions covering the categories most material to a sheet-metal manufacturer. Our long-term ambition is to reach net-zero across the value chain by 2050, in line with the 1.5 °C trajectory of the Paris Agreement and the SBTi Corporate Net-Zero Standard. Formal SBTi validation is currently in progress, with anticipated recognition by Q2-2026.

Energy transition forms the operational backbone of this commitment. Our 1 MW captive solar installation at the Pune facility is fully commissioned and currently generating approximately 955.771 MWh of renewable electricity per month, with surplus exported to the grid-meeting an estimated 16.89% of the Pune plant's annual electricity demand. We are evaluating opportunities to scale renewable energy through additional rooftop and ground-mounted solar, open-access power purchase agreements (PPAs), and I-REC-backed green tariffs, in support of our target of 50% renewable electricity by 2030. Process-level energy-efficiency interventions-including motor and compressor upgrades, compressed-air leak audits, and waste-heat recovery from welding and press operations-are being prioritized for implementation in FY 2026 – 27.

| Metric | Initial Base year (FY 22-23) | Recalculated Base year (FY 25-26) | Near term Target year (2035) | Net zero Target year (2050) |
|---|------------------------------|-----------------------------------|------------------------------|-----------------------------|
| Scope 1 emissions (tCO ₂ e) | 250.44 | 439.21 | 162.51 (↓ 63%) | 43.92 (↓ 90%) |
| Scope 2-location-based (tCO ₂ e) | 1745.18 | 1883.34 | 696.84(↓ 63%) | 188.33(↓ 90%) |
| Scope 2-market-based (tCO ₂ e) | 1,745.18 | 1,883.34 | 696.83(↓ 63%) | 188.33(↓ 90%) |
| Renewable electricity share (%) | - | 16.89 | 100 | 150 |
| Energy intensity (MWh /ton of goods) | - | 319.557 | 287.60 (↓ 10%) | 239.66 (↓ 25%) |

| Metric | Initial Base year (FY 22-23) | Recalculated Base year (FY 25-26) | Near term Target year (2035) | Net zero Target year (2050) |
|-------------------------------|------------------------------|-----------------------------------|--|-----------------------------|
| Solar generation (MWh / year) | - | 955.771 | Evaluating for more regeneration within the facility | |

Operational Electricity Consumption Performance

The organization is committed to responsible energy management and continuously works toward improving operational energy efficiency across its facilities. Efforts are focused on optimizing electricity consumption, enhancing resource efficiency, and supporting sustainable operational practices across manufacturing and warehouse operations.

Energy Consumption (in MWh)

| FY | 1001 | 1002 | 1003 | CCI | Ambition | Marc | Meta coat | New Golden |
|---------|---------|--------|--------|--------|----------|--------|-----------|------------|
| 2022-23 | 1715.07 | 426.65 | - | 94.16 | - | 115.11 | - | - |
| 2023-24 | 1108.34 | 538.12 | - | 80.03 | 21.20 | 224.20 | 229.47 | 482.81 |
| 2024-25 | 985.76 | 624.49 | 515.25 | 60.04 | 15.90 | 168.21 | 172.16 | 362.22 |
| 2025-26 | 924.18 | 625.43 | 656.47 | 204.50 | 20.02 | 222.00 | - | - |

3.2 Pillar 2 — Responsible Value Chain & Resource Stewardship

"Engineering Trust Across the Supply Chain"

For an auto-component manufacturer supplying global OEMs, the value chain is where the largest share of carbon, regulatory exposure, and reputational risk sits. Raw materials — particularly steel — typically account for the dominant share of a sheet-metal component's life-cycle footprint, making upstream engagement and product-level carbon accounting central to Chromewell's sustainability

strategy. This pillar captures both the cradle-to-gate optimization of our products and the responsible stewardship of resources within our own operational boundary.

Chromewell has participated in EcoVadis assessments since 2022, earning a bronze medal in our first cycle. We are now executing a structured improvement plan targeting the lowest-scoring sub-criteria from that scorecard, with the ambition to advance to Platinum in our 2027 submission. This independent rating is increasingly required by European and North American customers and forms part of multiple OEM supplier scorecards — making it both a transparency commitment and a commercial enabler.

In response to the EU Carbon Border Adjustment Mechanism, we have established a CBAM-compliant emissions accounting process for all in-scope of goods exported to the European Union. Embodied emissions are calculated at the installation level following the EU CBAM Methodology, capturing direct and indirect emissions per tonne of CBAM goods, with monitoring methodologies aligned to the European Commission's MRV requirements and verifier-ready data trails. Beyond regulatory minimums, we have proactively extended Product Carbon Footprint (PCF) calculations to non-CBAM products following ISO 14067 principles, so that all customers can be provided with audit-grade cradle-to-gate emissions data on request. As of FY2025-26, PCFs have been completed for 80% of product families.

Production Volume Across Manufacturing Operations (in kg)

The organization continues to strengthen its manufacturing capabilities through efficient operational practices and sustained production performance across its key facilities, with a consistent focus on quality, resource efficiency, and responsible manufacturing.

| Production (in tonnes) | | | |
|------------------------|------------------------------------|----------|---------|
| Financial Year | Plant-wise productions (in tonnes) | | |
| | 1001 | 1002 | 1003 |
| 2025-26 | 5,589.97 | 1,476.40 | 2921.20 |
| 2024-25 | 5,767.67 | 1,474.14 | 8,86.67 |
| 2023-24 | 6,486.76 | 1,270.75 | - |

Supplier engagement is the second pillar of value-chain decarbonization. We are planning to conduct ESG and climate-risk assessments across 70 to 80% of our Tier-1 suppliers, with

particular focus on steel and other high-emission input categories. Findings inform supplier development plans, capacity-building workshops, and progressively introduced ESG clauses within supply contracts. Chromewell consistently shares lessons learnt, calculation methodologies, and best practices with suppliers, smallholders, and logistics partners — recognizing that meaningful Scope 3 reductions ultimately depend on their performance, and that small and medium suppliers often need partnership, not pressure. Supplier-specific data collection for primary Scope 3 emissions is scheduled for roll-out in FY2026–27.

Within our own operations, resource stewardship is anchored in responsible water use, minimized waste generation, and progressive material circularity. Water management combines closed-loop treatment through our in-house Sewage Treatment Plant (with treated water reused for utilities, gardening, and process applications), a recirculation-based Paintshop Effluent Treatment Plant, and low-flow, sensor-based fixtures. We also plan to install a rainwater harvesting system by FY2026–27. On the waste front, hazardous and non-hazardous streams are segregated, manifested, and disposed of through CPCB-authorized handlers, while process scrap and packaging waste are systematically routed to authorized recyclers to recover material value and reduce primary input demand.

| Metric | Initial Base year (FY 22-23) | Recalculated Base year (FY 25-26) | Target |
|---|------------------------------|---|--|
| Scope 3 emissions, total (tCO ₂ e) | 19,657.48 | 55,620.52 | 90% by 2050 |
| EcoVadis rating | Bronze (2022) | To be received | Platinum by 2027 |
| Suppliers ESG-assessed (%) | - | - | Planned to perform 60% of Tier1 suppliers' assessment through an online survey by 2026-2027. |
| Products with CBAM / PCF disclosure (%) | - | 80% of PCF for all export CBAM goods products | 100% by 2027 |

| Metric | Initial Base year (FY 22-23) | Recalculated Base year (FY 25-26) | Target |
|--------|------------------------------|-----------------------------------|--------|
| | | completed in 2026 | |

Operational Water Stewardship and Resource Management

The organization recognizes water as a critical natural resource and is committed to responsible water stewardship across its operations. Efforts are focused on optimizing water consumption, promoting efficient resource management practices, and enhancing water conservation and reuse initiatives across operational facilities

Water Stewardship (in megaliter)

| FY 2025-26 | 1001 | 1002 | 1003 | 1004 | CCI | Ambition | Marc | Total |
|-------------------------------------|-------|------|------|-------|------|----------|------|-------|
| Water Withdrawal-by source | | | | | | | | |
| Third Part Water | 3.78 | 1.56 | 4.98 | - | 1.56 | - | - | 11.88 |
| Water Consumption- by Source | | | | | | | | |
| Reverse Osmosis Water | - | - | - | 1.98 | - | - | - | 1.98 |
| Demineralized (DM) Water | - | - | - | 0.932 | - | - | - | 0.93 |
| Water Bottles | - | - | - | - | - | 0.024 | 0.30 | 0.324 |
| Water Reused- by treatment | | | | | | | | |
| STP | - | - | 2.16 | 0.60 | - | - | - | 2.76 |
| ETP | - | - | - | 0.87 | - | - | - | 0.87 |
| Water Discharge | | | | | | | | |
| Sludge Tanker | 0.903 | - | - | - | - | - | - | 0.903 |

3.3 Pillar 3 — People, Safety & Inclusive Communities

"Engineering Lives & Livelihoods"

Chromewell's operations span sheet-metal stamping, deep-draw, robotic welding, and fabrication — processes where worker safety is not optional and where the wellbeing of every person on the shop floor is a direct measure of how well the organization is run. This pillar covers our commitments to occupational health and safety, employee wellbeing, fair employment practices, and the communities that surround our plants.

Occupational health and safety operate as a non-negotiable, with management-system rigor aligned to ISO 45001 principles (while the formal certifications are yet to be obtained). Our safety architecture combines engineering controls (welding fume extraction systems, machine guarding, and the ongoing roll-out of steel safety railings across elevated and critical zones), administrative controls (work permits, lock-out/tag-out, contractor safety management), and behavioral interventions (toolbox talks, near-miss reporting, and structured safety observations). Personal protective equipment, including the systematic distribution and replacement of safety footwear, is treated as the last line of defense rather than the first. Safety performance is continuously monitored through established health and safety management practices, incident reporting mechanisms, and preventive risk management measures, with a strong commitment toward maintaining a zero-fatality workplace culture.

We invest deliberately in workforce competence. Worker training programs — covering induction, refresher cycles, machine handling, emergency response, and compliance — are supplemented by advanced practices such as our Weld Simulator Training program, which allows operators to build technical skill in a risk-free, zero-material-waste environment before progressing to live production. The organization continues to strengthen employee capability development through structured on-the-job training programs that promote non-discrimination, equal opportunity, and inclusive workplace practices across day-to-day operations.

Employee wellbeing extends beyond the workplace. Annual health check-ups are offered to 100% of employees, with follow-up support for early-detected conditions. Wellness programs, family engagement initiatives, and grievance redressal mechanisms together foster a workplace culture where people choose to stay and grow. We are progressively benchmarking compensation against living-wage references appropriate to our operating geographies, recognizing that fair-wage scrutiny is intensifying under EU CSDDD and EcoVadis Labor & Human Rights criteria. The organization

remains committed to maintaining fair and equitable compensation practices aligned with applicable wage standards and local regulatory requirements across its operations.

Community investment is delivered through partnerships rather than transactional philanthropy. Chromewell supports Manav Mangal in providing education, healthcare, and welfare to underserved children and families; MAHER House in the rehabilitation and skill-building of destitute women and children; and the Blue Cross Foundation and RESQ in animal welfare, rescue, and community-awareness programs. Tree-plantation and greenbelt-development drives across plant premises contribute to local biodiversity, air quality, and modest carbon sequestration. The organization continues to support community development initiatives through strategic CSR programs focused on creating positive social impact across its areas of operation.

3.4 Pillar 4 — Responsible Governance & Digital Trust

"Engineering Integrity for a Global Stage"

A globally credible sustainability story rests on the governance architecture beneath it. Chromewell's approach combines clear leadership-level oversight of ESG, a value-driven ethics framework, and a deliberate use of digital tools to make sustainability data continuously visible, auditable, and trustworthy — both internally and to the customers, investors, and regulators we serve.

ESG oversight is anchored at the leadership level. The organization has established a governance mechanism to regularly review climate target progress, material risks, regulatory developments, and stakeholder commitments as part of its sustainability and ESG oversight processes. Day-to-day execution is led by a dedicated Sustainability and ESG function reporting into the CFO, with cross-functional working groups covering climate, supply chain, people, and governance. Material ESG KPIs are progressively being integrated into management performance reviews.

Ethical conduct is codified through a comprehensive policy framework — covering the Code of Conduct, Anti-Bribery and Anti-corruption, Human Rights, Diversity and Equal Opportunity, Whistleblower Protection, Supplier Code of Conduct, and Information Security policies — all of which are publicly available on the corporate website to support stakeholder transparency. A formal Whistleblower and Ethics Hotline is operational, enabling employees, contractors, suppliers, and other stakeholders to confidentially report concerns related to bribery, corruption, harassment, discrimination, or any violation of company policy. A dedicated "Report a Concern" facility is maintained on the ChromeNet intranet for employees and on the public website for external stakeholders, with strict confidentiality, non-retaliation, and time-bound investigation protocols. The

organization maintains mechanisms for reporting and addressing ethics and compliance-related concerns, with investigations and corrective actions undertaken in accordance with established internal processes and timelines. The organization also continues to uphold a zero-tolerance approach toward corruption and unethical business practices.

Data privacy and cybersecurity have moved decisively from an IT topic to a Tier-1 governance topic. OEM customers such as John Deere and JCB treat supplier cybersecurity maturity (TISAX, ISO 27001) as a procurement gating criterion, and our customers expect demonstrable alignment with GDPR-equivalent data-protection standards. Chromewell operates an information-security management framework aligned with ISO principles, with controls covering access management, data classification, third-party risk, employee awareness, and incident response. Personal data of employees, customers, and other stakeholders is processed in line with the Digital Personal Data Protection Act (India) and, where applicable, EU GDPR principles.

A defining differentiator is Chromewell's deliberate move toward a digitally enabled, technology-driven ESG function. Our sustainability team uses a dedicated ESG management platform for continuous KPI monitoring — tracking monthly and quarterly progress on emission-reduction targets, energy and resource consumption, the status of corporate initiatives, and daily solar generation through operational dashboards. For CBAM compliance, we have adopted a specialized CBAM software solution to digitally calculate embodied emissions in line with the EU MRV requirements, generate the quarterly reports expected from European importers, and maintain a fully traceable evidence repository that supports remote, audit-ready disclosure to verifiers and customers. This digital-first posture is not cosmetic — it is the infrastructure that makes auditability, third-party assurance, and global stakeholder trust scalable as Chromewell grows.

4. Double Materiality Assessment

4.1 Our Approach:

We evaluated every candidate topic from two angles: the actual or potential effect of our operations on people and the environment, and the actual or potential effect of sustainability-related risks and opportunities on Chromewell's enterprise value, cost base, and access to capital. The topic was treated as material if it crossed the threshold on either lens - a deliberately inclusive position consistent with the principle of double materiality and with how our most demanding customers expect us to define what matters.

The exercise was designed to satisfy three audiences at once - the GRI Standards under which we report, the European customers and regulators increasingly governed by CSRD and ESRS expectations, and the OEM scorecards and EcoVadis questionnaire against which we are externally assessed each year.

The process ran across four stages.

1. We began by drawing a candidate topic universe from the GRI Universal and Topic Standards, the ESRS topical standards, the SASB Auto Parts industry standard, the EcoVadis questionnaire structure, and the published sustainability frameworks of comparable Indian and global auto - component peers. This long - list of Forty-six (46) candidate topics was workshopped down to the thirteen (13) taken forward for formal scoring.
2. We then engaged a representative cross section of internal and external stakeholders to evaluate the shortlisted topics. Internally, we consulted the Board and senior leadership, plant operations and HSE teams at our Pune and Dewas units, and employee cohorts across both white-collar and shop-floor categories. Externally, we engaged Tier-1 suppliers, OEM customers (directly through scorecard responses and indirectly through documented procurement requirements), community representatives near our plant sites, regulatory bodies, and our financing partners. Each stakeholder group's input was weighted to reflect its influence on, and dependence upon, Chromewell with customers and employees carrying the highest weight, reflecting the centrality of these two groups to our operating model.
3. Each topic was independently scored on a 1-to-5 scale across three dimensions. The Base Stakeholder Score captured the weighted-average importance assigned by the stakeholder cohort. This was refined into a Weighted Impact Score, adjusted for the severity, scope, irremediability, and likelihood of the actual or potential impact on people and environment; and a Weighted Financial Score, adjusted for the likelihood and magnitude of financial effect on our business. The final Double Materiality Score was taken as the higher of the two weighted dimensions, ensuring that any topic significant on either axis remained visible to the report.
4. The draft outcomes were reviewed within the Sustainability function, deliberated by the ESG Steering Committee, and approved by ESG Governance Committee in Apr 2026. The materiality threshold applied for inclusion in this report was a Double Materiality Score of 2.50.

Thirteen topics emerged at or above the materiality threshold. The full results are set out below in descending order of Double Materiality Score.

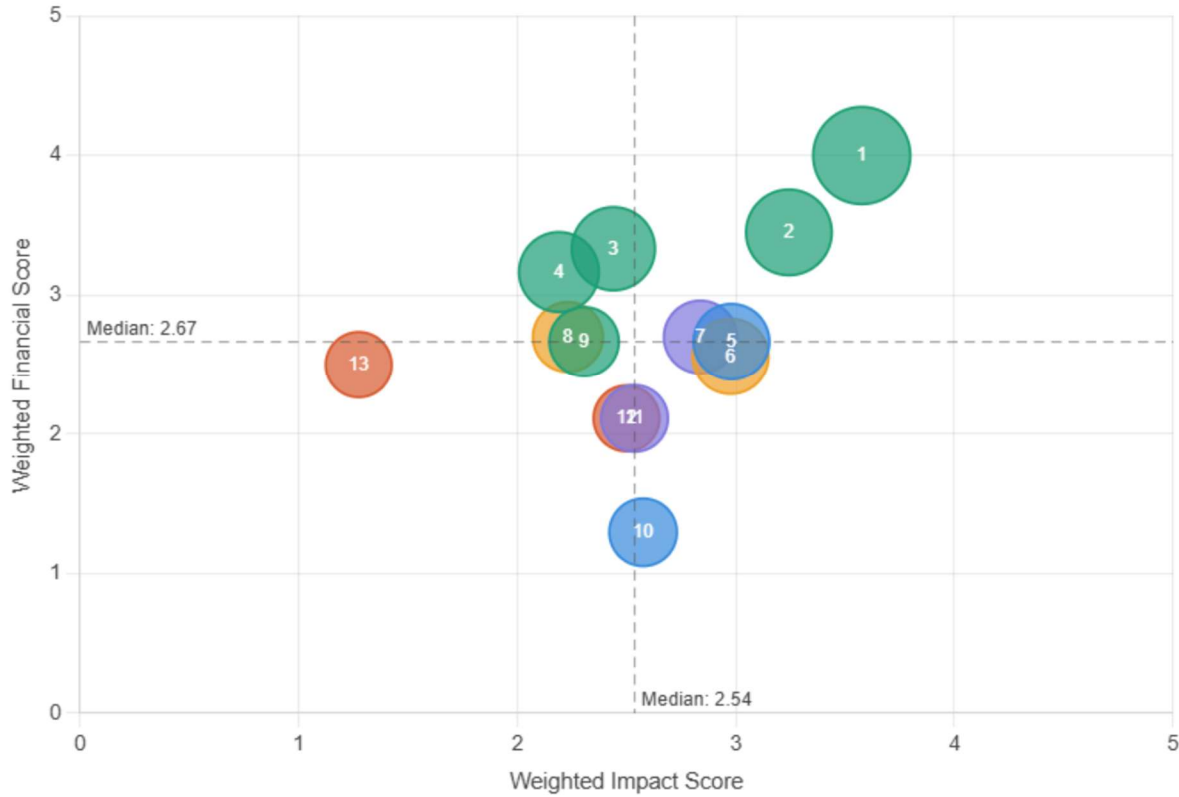
| Material Topic | Theme | Actual / Potential | Base Stakeholder Score | Weighted Impact Score | Weighted Financial Score | Double Mat. Score |
|---------------------------------|------------------|--------------------|------------------------|-----------------------|--------------------------|-------------------|
| GHG Emissions - Scope 1 & 2 | Climate & Energy | Actual | 4 | 3.58 | 4 | 4.00 |
| GHG Emissions - Scope 3 | Climate & Energy | Actual | 3.83 | 3.24 | 3.45 | 3.45 |
| Energy Consumption & Efficiency | Climate & Energy | Actual | 3.33 | 2.44 | 3.33 | 3.33 |
| Renewable Energy Transition | Climate & Energy | Actual | 3.17 | 2.19 | 3.17 | 3.17 |
| Employee Wellbeing | Social | Actual | 3.33 | 2.98 | 2.67 | 2.98 |
| Occupational Health & Safety | Labour | Actual | 4 | 2.98 | 2.56 | 2.98 |
| Board ESG Oversight | Governance | Actual | 3 | 2.84 | 2.7 | 2.84 |
| Fair Wages & Living Wage | Labour | Actual | 3 | 2.23 | 2.7 | 2.70 |
| CBAM - Carbon Border Adjustment | Climate & Energy | Actual | 3.33 | 2.31 | 2.67 | 2.67 |
| Community Investment & CSR | Social | Actual | 4 | 2.58 | 1.30 | 2.58 |
| Data Privacy & Cybersecurity | Governance | Actual | 3.67 | 2.54 | 2.11 | 2.54 |
| Water Use & Wastewater | Circular Economy | Actual | 3.67 | 2.50 | 2.11 | 2.50 |
| Waste & Hazardous Waste | Circular Economy | Potential | 2.5 | 1.27 | 2.5 | 2.50 |

4.2 Double Materiality Matrix:

Double Materiality Matrix 2026

Weighted Impact × Weighted Financial · bubble size = Double Materiality Score

● Climate & Energy ● Social ● Labour ● Governance ● Circular Economy



Topic key

| | | | |
|-----------------------------------|----------|--------------------------------|----------|
| 1 GHG Emissions — Scope 1 & 2 | DMS 4.00 | 2 GHG Emissions — Scope 3 | DMS 3.45 |
| 3 Energy Consumption & Efficiency | DMS 3.33 | 4 Renewable Energy Transition | DMS 3.17 |
| 5 Employee Wellbeing | DMS 2.98 | 6 Occupational Health & Safety | DMS 2.98 |
| 7 Board ESG Oversight | DMS 2.84 | 8 Fair Wages & Living Wage | DMS 2.70 |
| 9 CBAM — Carbon Border Adjustment | DMS 2.67 | 10 Community Investment & CSR | DMS 2.58 |
| 11 Data Privacy & Cybersecurity | DMS 2.54 | 12 Water Use & Wastewater | DMS 2.50 |
| 13 Waste & Hazardous Waste | DMS 2.50 | | |

Twelve of the thirteen topics relate to actual current impacts. One-Waste & Hazardous Waste - has been recognized as a *potential* material topic, reflecting our forward-looking view of regulatory tightening on hazardous waste streams under both CPCB requirements and the expectations of our EU customers.

The pattern of results is informative. The four Climate & Energy topics occupy the top four positions of our matrix, with GHG Scope 1 & 2 emissions reaching the maximum possible score of 4.00 on both impact and financial axes. This reflects three converging realities at Chromewell: the in-progress SBTi validation of our near-term and net-zero targets, the closing of the CBAM transitional period and the financial exposure it creates on our EU-bound goods, and the Scope 3 reduction targets being cascaded by our OEM customers through their supplier scorecards. Climate is not one of several material themes at Chromewell-it is the centre of gravity around which the other themes are organized.

Occupational Health & Safety and Employee Wellbeing both registered the highest stakeholder scores of 4.00 and 3.33 respectively, mirroring the importance our workforce places on safety in an operation involving stamping presses, robotic welding, and heavy fabrication. Their Double Materiality Score is driven primarily by impact rather than financial considerations-which is the right answer. These are obligations to our people first, and commercial considerations only second.

The Governance topics -Board ESG Oversight and Data Privacy & Cybersecurity-entered the matrix on the strength of their financial materiality. OEM customers now treat supplier cybersecurity maturity as a procurement gating criterion, and the formality of ESG governance has direct bearing on our credibility with investors and customers. These topics matter less for the visible impact they create than for the enterprise risk they help us manage.

CBAM scored notably higher on financial materiality (2.67) than on impact (2.31), which confirms what our regulatory and commercial teams have observed: the topic is fundamentally about regulated exposure to EU-bound exports rather than an environmental footprint distinct from our broader emissions profile. The Circular Economy Topics-Water and Waste-anchor the operational discipline that supports both regulatory compliance at our sites.

The thirteen material topics map cleanly to the four strategic pillars set out in the preceding chapter of this report.

| Strategic Pillar | Material Topics Anchored | DMS Range |
|--|--|--------------------|
| Climate Action & Net - Zero Transition | GHG Scope 1 & 2; Energy Consumption & Efficiency; Renewable Energy Transition | 3.17 – 4.00 |
| Responsible Value Chain & Resource Stewardship | GHG Scope 3; CBAM; Water Use & Wastewater; Waste & Hazardous Waste | 2.50 – 3.45 |
| People, Safety & Inclusive Communities | Occupational Health & Safety; Employee Wellbeing; Fair Wages & Living Wage; Community Investment & CSR | 2.58 – 2.98 |
| Responsible Governance & Digital Trust | Board ESG Oversight; Data Privacy & Cybersecurity | 2.54 – 2.84 |

Every material topic is owned by a pillar, and every pillar is grounded in measurable material topics. The management approach, performance, and targets for each topic are disclosed in the relevant pillar chapter that follows.

Governance of Materiality

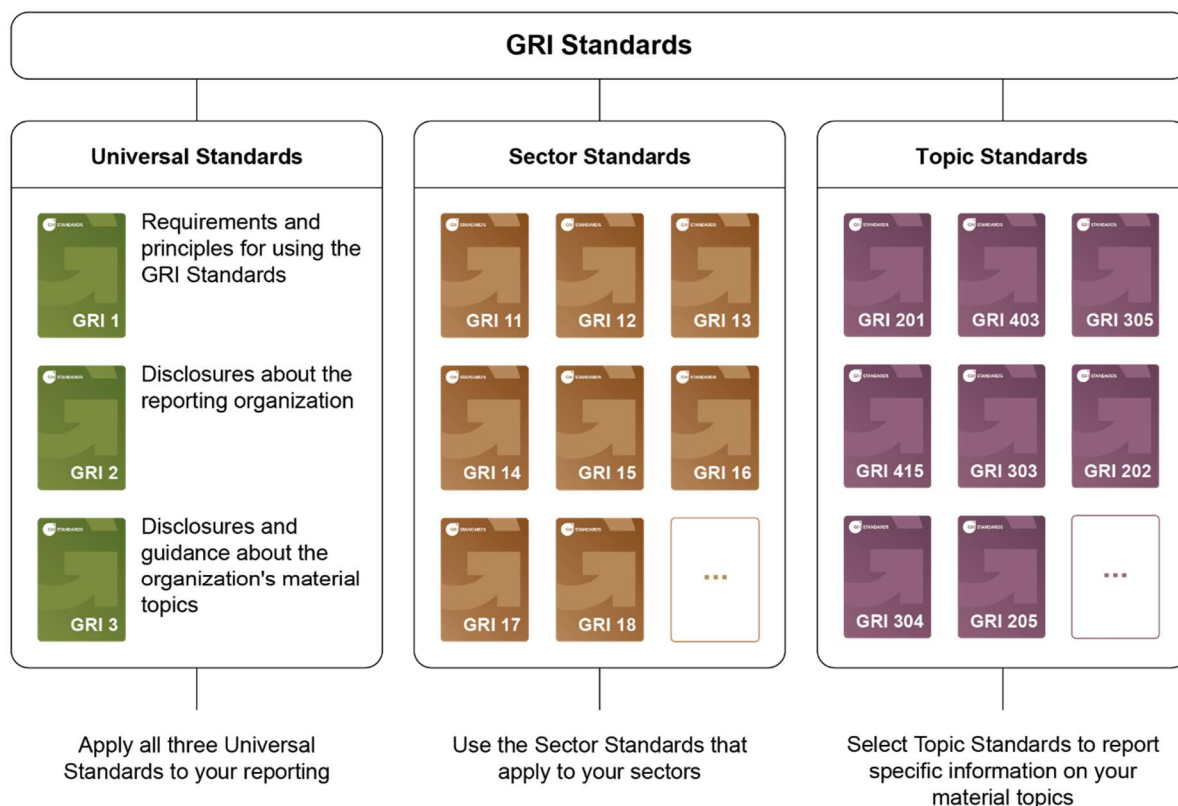
The materiality assessment is owned by Chromewell's Sustainability and ESG function, reviewed by the ESG Governance Committee on a quarterly cadence, and refreshed on an annual cycle aligned with this report. The methodology, stakeholder cohorts, scoring rubric, and threshold are documented in an internal Materiality Assessment Methodology Note, available to our external assurance provider, customer audit teams, and EcoVadis evaluators on request.

We will initiate an interim review of the matrix if any of the following occur during the year: a material change in our operational footprint; the entry into force of significant new regulation along our value chain - including the CBAM definitive period, or expansion of India's BRSR Core; Any resulting change to the matrix will be approved by the ESG Governance Committee and disclosed in the subsequent reporting cycle.

This assessment supports disclosures aligned to GRI 3 (Material Topics, 2021), ESRS 1 and ESRS 2 on a CSRD-readiness basis, the GHG Protocol Corporate Standard for emissions-related topics, and the EcoVadis Sustainability Rating framework against which we are externally rated.

5. GRI General Disclosures

Chromewell has committed to disclose its Sustainability Disclosures in accordance with the GRI Standards



6. The Organization

6.1 Organizational Details (GRI 2-1)

Report its legal name: Chromewell Engineering Private Limited

Report its nature of ownership and legal form: Private Limited

Report the location of its headquarters: Pune

Report its countries of operation: India

6.2 Activities, Value Chain and Other Business Relationships (GRI 2-6)

a. report the sector(s) in which it is active

Chromewell operates in the automotive component manufacturing sector, supplying sheet metal stampings, deep-draw components, fabrications, and safety-critical parts to original equipment manufacturers (OEMs) in the automobile and off-road vehicle industries, both in India and globally.

b. describe its value chain, including:

i. the organization's activities, products, services, and markets served;

Chromewell is engaged in the engineering and manufacturing sector, focusing on the production of precision-machined components and fabricated parts.

The company provides manufacturing and machining services, including fabrication, assembly support, and customized component development based on client requirements. Its products and services cater primarily to automotive, industrial machinery, and engineering industries, serving both domestic and, where applicable, international markets. CEPL manufactures safety critical and heavy weldments that are fitted in off road vehicles. The company has operations in Pune and Dewas and caters to both domestic and overseas markets. In the export segment, goods are shipped to USA, France, Italy, UK, Brazil and Mexico primarily.

ii. the organization's supply chain;

The supply chain of Chromewell includes the procurement of raw materials such as metals (e.g., steel, alloys), components, and consumables from approved vendors and suppliers. The company engages with local and regional suppliers, along with specialized vendors for tooling, machining inputs, and maintenance services.

Supply chain management focuses on quality assurance, timely delivery, and cost efficiency, supported by vendor evaluation and periodic performance monitoring.

iii. the entities downstream from the organization and their activities;

Downstream from Chromewell are its customers and end-users, including original equipment manufacturers in the automotive and industrial equipment, sectors.

These entities utilize the company's components as inputs in their own manufacturing processes or final products.

The downstream activities primarily involve integration of supplied components into off road vehicles, such as tractors and excavators, followed by distribution to end consumers or industrial users. In the export segment, goods are shipped to OEM manufacturers located in USA, France, Italy, UK, Brazil and Mexico primarily.

c. report other relevant business relationships

We have mix of both long-term associations and contract-based relationship with component & assembled product suppliers. For third party logistic suppliers, we have long-term agreements specifying the commercial nature of the transactions. We also have long term associations with labour contractors who provide temporary manpower to CEPL.

d. describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.

None

7. Reporting Approach and Boundaries

2-2 Entities included in the organization's sustainability reporting

a. list all its entities included in its sustainability reporting;

- 1001-Pune
- 1002-Dewas
- 1003-Pune-2
- 1004-CEPL Paint shop
- CCI-Dewas
- Ambition Warehouse
- Marc Warehouse

| S.No | Reporting Boundaries | Registered Address |
|------|-----------------------|---|
| 1 | 1001 - Pune | S.No. 882/1, Pune Nagar Road, Tal, opp. Kimberly Clark Co, Shirur, Sanaswadi, Pune, Maharashtra, India, 412208 |
| 2 | 1002 - Dewas | Khasra No. 108/2, Village khatamba, Amarpura Road, Dewas, Madhya Pradesh, India, 455001 |
| 3 | CCI - Dewas | Khasara No. 108/1, Village Khatamba, Amapura Road, Dewas, Madhya Pradesh, India, 455001 |
| 4 | Ambition Warehouse | PAP-S-105, Opposite line of Schindler Pvt Ltd, Bambholi, Phase II, Tal Khed Dist., Pune, Maharashtra, India, 412208 |
| 5 | Marc Warehouse | Gate No. 143, Sanswadi Tal, Shirur Dist., Pune, Maharashtra, India, 412208 |
| 6 | 1003 - Pune 2 | Gat No -1055/2, Pune Nagar Road, Near Dongar Wasti, BPCL Plant, Shirur, Sanaswadi, Pune, Maharashtra, India, 412208 |
| 7 | 1004 - CEPL Paintshop | GAT No. 1058, 1059, 1060, 1061, 1062, 1063, Shirur, Sanaswadi, Pune, Maharashtra, India, 412208 |

b. If the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting

The sustainability report is fully aligned with the CEPL financial statements and covers all entities listed therein.

c. If the organization consists of multiple entities, explain the approach used for consolidating the information, including

The sustainability report consolidates information from CEPL, and all entities included in its audited consolidated financial statements, comprising the parent entity, its branch offices, and joint venture (JV) companies. The consolidation approach for sustainability disclosures is fully aligned with the financial reporting boundary, ensuring consistency between financial and non-financial disclosures.

i. whether the approach involves adjustments to information for minority interests;

The organization adopts the operational control approach for consolidating sustainability information. Under this approach, 100% of the data from entities under the organization's operational control is included, without adjustments for minority interests. For joint venture

companies where operational control is shared , data is included on a proportionate basis aligned with the equity stake (except GHG accounting which follows operational control approach) , consistent with the treatment in the consolidated financial statements.

ii. How the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities:

There were no significant changes to the organization's structure or ownership during the reporting period

iii. whether and how the approach differs across the disclosures in this Standard and across material topics

The consolidation approach is applied consistently across all disclosures and material topics in this report, Where the boundary for a specific disclosure differs from the overall reporting boundary, this is clearly noted alongside the relevant disclosure.

2-3 Reporting period, frequency and contact point

a. specify the reporting period for, and the frequency of, its sustainability reporting

This sustainability report covers the reporting period from 1 April 2025 to 31 March 2026, aligned with the organization's fiscal year. The organization publishes its sustainability report on an annual basis.

b. Specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this;

The organization's financial reporting period is from 1 April 2025 to 31 March 2026, which is fully aligned with the sustainability reporting period. This alignment ensures consistency and comparability between the financial and non-financial disclosures presented by the organization.

c. Report the publication date of the report or reported information

This report (covering FY 2025–26) is published on 25 May 2026.

d. specify the contact point for questions about the report or reported information

For any questions or clarifications regarding this report or the information disclosed herein, please contact:

Ms. Risha Naik
Chief Financial Officer
Email: risha.naik@chromewell.in

Ms. Meghna Hazra
Compliance Executive
Email: meghna.hazra@chromewell.in

2-4 Restatements of information

a. report restatements of information made from previous reporting periods and explain:

This is the organization's first sustainability report prepared in accordance with the GRI Standards. As there are no previous GRI sustainability reports against which information could be restated, no restatements of information are applicable for the current reporting period.

i. the reasons for the restatements;

NIL

ii. the effect of the restatements.

NIL

2-5 External assurance

a. describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved;

Chromewell is audited by a peer-reviewed firm for its financial health. The audit reports have been clean and there have been no observations in either the financial statements or the financial controls. Currently, the company has engaged SGS India Private Limited to provide independent external assurance — including verification and validation — for its sustainability disclosures, enhancing transparency and credibility.

Senior management reviews ESG disclosures prior to publication, and the Board/leadership team is expected to be involved in oversight of assurance processes once implemented, including scope definition and review of assurance findings.

b. if the organization's sustainability reporting has been externally assured:

i. provide a link or reference to the external assurance report(s) or assurance statement(s);

< To be inserted once we receive the ESG assurance statement from SGS >

ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process;

Chromewell has obtained independent limited assurance on its Sustainability Report for FY 2025–26 from a reputed third-party assurance provider. The assurance has been conducted in accordance with ISAE 3000 (Revised) for the sustainability disclosures and ISAE 3410 for the greenhouse gas emissions data, with reference to the GRI Standards 2021. The scope of assurance is limited to the disclosures and emission scopes applicable to the organization. The independent assurance statement is included in this report.

iii. describe the relationship between the organization and the assurance provider

SGS India Private Ltd has been engaged solely for the purpose of providing independent external assurance on Chromewell's Sustainability Report for FY 2025–26. The assurance provider has no other commercial, financial, advisory, or operational relationship with Chromewell. The provider has confirmed its independence and freedom from any conflicts of interest, in accordance with the ethical and independence requirements set out under the ISAE 3000 (Revised).

Reporting Note (GRI 2-5): At the time of finalizing this report, the Company has commissioned independent limited assurance from SGS India Private Limited on its sustainability and GHG disclosures, in accordance with ISAE 3000 (Revised) and ISAE 3410. References to the assurance engagement in section 2-5(a) should be read together with sub-sections 2-5(b)(ii) and 2-5(b)(iii). The assurance statement can be found [here](#)

8. Workforce

2-7 Employees

a. report the total number of employees, and a breakdown of this total by gender and by region;

| Region / Site | Male | Female | Total |
|---------------|-------------|-----------|-------------|
| Pune 1001 | 562 | 9 | 571 |
| Dewas 1002 | 200 | 2 | 202 |
| Pune 1003 | 394 | 0 | 394 |
| Pune 1004 | 112 | 0 | 112 |
| CCI | 82 | 2 | 84 |
| Marc | 109 | 12 | 121 |
| Ambition | 34 | 0 | 34 |
| Total | 1493 | 25 | 1518 |

b. report the total number of:

i. permanent employees, and a breakdown by gender and by region;

| Region / Site | Male | Female | Total |
|---------------|------------|-----------|------------|
| Pune 1001 | 296 | 9 | 305 |
| Dewas 1002 | 45 | 1 | 46 |
| CCI | 21 | 1 | 22 |
| Total | 362 | 11 | 373 |

ii. temporary employees, and a breakdown by gender and by region;

| Region / Site | Male | Female | Total |
|---------------|-------------|-----------|-------------|
| Pune 1001 | 266 | 0 | 266 |
| Dewas 1002 | 155 | 1 | 156 |
| Pune 1003 | 394 | 0 | 394 |
| Pune 1004 | 112 | 0 | 112 |
| CCI | 61 | 1 | 62 |
| Marc | 109 | 12 | 121 |
| Ambition | 34 | 0 | 34 |
| Total | 1131 | 14 | 1145 |

iii. non-guaranteed hours employees, and a breakdown by gender and by region;

None

iv. full-time employees, and a breakdown by gender and by region;

| Region / Site | Male | Female | Total |
|---------------|------------|-----------|------------|
| Pune 1001 | 270 | 8 | 278 |
| Dewas 1002 | 42 | 1 | 43 |
| CCI | 17 | 1 | 18 |
| Total | 329 | 10 | 339 |

v. part-time employees, and a breakdown by gender and by region;

None

c. describe the methodologies and assumptions used to compile the data, including whether the numbers are reported:

Employee data is sourced from Chromewell's HR master database maintained in the internal system. Gender is based on employee self-identification. Headcount by region is determined by the employee's primary work location. Temporary employees include apprentices and trainees but exclude contractors and outsourced workers, who are disclosed separately under GRI 2-8. Employee turnover is reported for permanent employees only and covers resignations, retirements, and workforce reductions, while excluding closures and divestments. All figures are reported on a headcount basis as at 31 March 2026 (end of the reporting period).

i. in head count, full-time equivalent (FTE), or using another methodology;

Employee numbers are reported on a headcount basis, with each individual counted as one (1), irrespective of working hours or contract type.

ii. at the end of the reporting period, as an average across the reporting period, or using another methodology

All employee numbers disclosed in this report are reported as a point-in-time snapshot at the end of the reporting period, i.e., as on 31 March 2026.

d. report contextual information necessary to understand the data reported under 2-7-a and 2-7-b;

The following contextual information is provided to support the understanding and interpretation of the employee data disclosed under GRI 2-7 (a) and (b):

Reporting boundary: The employee data covers Chromewell, its branch offices, and joint venture companies, consistent with the consolidation boundary applied to the financial statements. All manufacturing facilities at Pune and Dewas, along with corporate offices, are included within the scope of reporting.

Workforce composition: Chromewell's workforce consists of permanent employees, temporary employees, apprentices, and trainees engaged directly on the organization's payroll. Contractors, outsourced personnel, and third-party agency workers are not classified as employees and are reported separately under GRI 2-8 (Workers who are not employees).

Industry context: As a manufacturing organization operating in the automotive component sector, Chromewell's workforce is predominantly engaged in shop-floor operations (press shop, fabrication, laser cutting, CNC pipe bending, robotic welding), supported by quality, engineering, supply chain, and administrative functions. The workforce distribution reflects the labor-intensive nature of sheet metal manufacturing.

Geographic distribution: Employees are based across manufacturing locations in India — Pune (Maharashtra) and Dewas (Madhya Pradesh) — and corporate functions. All employees are based in India; the organization does not have employees located outside India during the reporting period.

Seasonal and contract variations: Workforce numbers may experience minor fluctuations during the reporting period due to project-based hiring, apprenticeship intake cycles, and seasonal demand variations in the automotive sector. The figures reported reflect the position

at the end of the reporting period (31 March 2026).

Data quality and limitations: All employee attendance is tracked digitally using a facial recognition biometric system, and payroll data is managed in a manual ledger, which serves as the single source of truth for workforce information. Payroll processing is done by a competent third party and reviewed internally. Chromewell obtains assurance reports on design and operating effectiveness of controls from the payroll processor. The data is subject to internal review and reconciliation processes. No material data limitations or estimations have been applied to the figures disclosed.

Paysquare Consultancy Limited

ISAE 3402 Type 2 ASSURANCE REPORT

Report on description of system, suitability of design and operating effectiveness of controls related to Payroll Processing Services and supporting General Operating Environment provided by Paysquare Consultancy Limited to user entities from its delivery centers located at Pune and Mysore in India.

For the period 1 April 2025 to 30 September 2025

e. describe significant fluctuations in the number of employees during the reporting period and between reporting periods.

Our attrition rate on average is maintained at 15%, hence we don't have much of fluctuations in employee retention.

2-8 Workers who are not employees

a. report the total number of workers who are not employees and whose work is 1145 temporary contractual manpower.

i. controlled by the organization and describe: the most common types of worker and their contractual relationship with the organization;

We have approx. 1145 temporary contractual manpower. These workers are on the payroll of the labour contractors. CEPL had executed a contract with the labour contractors and pays the labour contractor along with a service charge.

ii. the type of work they perform;

Contractual manpower typically engages in material movement and logistics related activities.

b. describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported:

Data is compiled through automated attendance records. It is collated through facial recognition biometrics attendance management systems.

i. in head count, full-time equivalent (FTE), or using another methodology;

Contractors' numbers are reported on a headcount basis, with each individual counted as one (1), irrespective of working hours or contract type.

ii. at the end of the reporting period, as an average across the reporting period, or using another methodology;

All contractor numbers disclosed in this report are reported as a point-in-time snapshot at the end of the reporting period, i.e., as on 31 March 2026.

c. describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods.

The contractor onboarding is directly proportional to the production volume/demand fluctuations. Nevertheless, we don't have much of fluctuations in the reporting period.

9. Governance

2-9 Governance structure and composition

a. describe its governance structure, including committees of the highest governance body

a. Governance Structure:

Chromewell's governance structure comprises a two-tier framework consisting of the Board of Directors as the highest governance body, supported by an Executive Management Committee responsible for operational leadership and day-to-day decision-making. This structure ensures effective oversight, strategic direction, and accountability across the organization, including on economic, environmental, social, and governance (ESG) matters.

1. Board of Directors (Highest Governance Body):

The Board of Directors is Chromewell's highest decision-making body and holds collective responsibility for the long-term strategy, governance, risk oversight, financial integrity, and sustainability performance of the organization. The Board comprises the following members:

Mr. Sanjay Kapoor — Director

Mr. Mizhan Kapoor — Director

Mr. Dhruv Anand — Director

Roles and responsibilities of the Board:

Setting the organization's vision, mission, and long-term strategic direction.

Approving major business plans, capital investments, and policy frameworks.

Establishing and monitoring the governance, risk management, and internal control framework.

Providing oversight on sustainability, ethics, compliance, and stakeholder interests.

Reviewing the organization's financial and non-financial performance, including sustainability disclosures.

Approving the appointment of senior management and succession planning.

Appointment and election:

Directors are appointed in accordance with the provisions of the Companies Act, 2013, the Articles of Association of the company, and applicable regulatory requirements. Appointments are made by the shareholders of the company through resolutions passed at the General Meeting, based on the candidates' qualifications, industry experience, leadership capability, and alignment with the organization's strategic objectives. The Board collectively brings expertise in manufacturing operations, business strategy, finance, and industry leadership.

2. Management Committee (Executive Leadership):

The Management Committee is responsible for the execution of the Board-approved strategy and the day-to-day operational management of the organization. It is tasked with the formulation and implementation of policies, processes, and systems that translate the governance framework into action across all functions and locations. The Committee comprises:

Mr. Amardeep Mardhekar — Chief Executive Officer (CEO)
Mr. Sushil Kumar Soni — Chief Marketing Officer (CMO)
Ms. Risha Naik — Chief Financial Officer (CFO)

Roles and responsibilities of the Management Committee:

Implementing the Board-approved strategy and business plans across functions and manufacturing locations.

Formulating, deploying, and monitoring operational, financial, HR, quality, environmental, and sustainability policies across the organization.

Driving operational excellence across Chromewell's manufacturing facilities at Pune and Dewas.

Managing financial performance, risk mitigation, regulatory compliance, and stakeholder engagement.

Reporting performance, key risks, and material developments to the Board on a periodic basis.

Overseeing the execution of sustainability initiatives, including emissions reduction, energy efficiency, employee welfare, and supply chain sustainability programmes.

Appointment:

Members of the Management Committee are appointed by the Board of Directors based on their functional expertise, professional experience, and leadership capabilities. Their roles, responsibilities, and authorities are defined through documented terms of reference and delegated authority matrices approved by the Board.

3. Committees of the Highest Governance Body:

The Board operates as a unified governance body. Given the size and scale of the organization, dedicated sub-committees of the Board (such as an Audit Committee, Nomination & Remuneration Committee, or Sustainability Committee) have not been formally constituted as separate bodies. The full Board collectively performs the functions typically associated with such committees, including:

Oversight of financial reporting and audit matters.

Review of risk management and internal controls.

Approval of senior management appointments and remuneration.

Oversight of sustainability, ESG, and stakeholder engagement matters.

b. list the committees of the highest governance body that are responsible for decision making on and overseeing the management of the organization's impacts on the economy, environment, and people

Chromewell has established a structured, multi-tier governance framework for the management of its economic, environmental, social, and governance (ESG) impacts. The Board of Directors, as the highest governance body, exercises its oversight responsibilities through dedicated committees and working groups, each with clearly defined mandates, composition, and reporting cadence.

The principal committees and bodies are described below:

1. ESG Committee

Role and Responsibilities:

The ESG Committee is responsible for setting the organization's ESG priorities, approving

ESG policies, monitoring key performance indicators (KPIs), and escalating material risks and matters to the Board of Directors. It serves as the primary strategic body driving Chromewell's sustainability agenda and ensures alignment between operational execution and the Board-approved ESG mandate.

Composition:

Mr. Amardeep Mardhekar — Chief Executive Officer
Ms. Risha Naik — Chief Financial Officer
Mr. Sandeep Divekar — HR HOD
Mr. Kaka R —EHS Officer
Ms. Meghna Hazra — Compliance Executive

Appointment:

Members of the ESG Committee are nominated by the Board of Directors based on their functional roles and subject-matter expertise. The Committee is chaired by the CEO and reports directly to the Board.

Cadence: Quarterly strategy reviews and monthly progress reviews.

2. ESG Working Group

Role and Responsibilities:

The ESG Working Group is the operational arm of the ESG governance structure, responsible for the day-to-day implementation of ESG initiatives, data collection, supplier engagement, target tracking, and reporting. It serves as the bridge between the ESG Committee's strategic direction and on-ground execution across functions and manufacturing locations.

Composition:

Mr. Kaka R —EHS Officer
Ms. Meghna Hazra — Compliance Executive
Mr. Nilesh Gaware — HR Business Partner
Mr. Sanjay Bhosure — Purchase Manager

Appointment:

Members are nominated by the ESG Committee based on their functional responsibilities and operational involvement in ESG-relevant activities.

Cadence: Weekly data collection and monthly progress reviews.

3. Sub-Committees under the ESG Framework

Three specialized sub-committees, each led by the Chief Financial Officer (CFO), operate under the ESG governance framework to focus on specific impact domains:

a. Environment & Climate Committee

Mandate: Oversees Scope 1, Scope 2, and Scope 3 emissions; energy, water, and waste management; chemical compliance (REACH/RoHS); End-of-Life Vehicle (ELV) regulations; circular economy initiatives; and climate-related risks and opportunities.

Lead: CFO

Members: Finance, EHS, Operations, Quality & Engineering, and Procurement representatives

Cadence: Monthly

b. Social & Human Rights Committee

Mandate: Oversees employee health and safety, working conditions, diversity and inclusion, training and development, prevention of child and forced labour, living wage initiatives, and modern slavery risk management.

Lead: CFO

Members: HR, EHS, Quality & Engineering, Compliance and Operations representatives

Cadence: Monthly

c. Ethics & Compliance Committee

Mandate: Oversees anti-bribery and anti-corruption measures, data privacy, supply chain due diligence, conflict minerals, whistleblower mechanisms, trade compliance, and responsible procurement.

Lead: CFO

Members: IT, Finance, Procurement, and HR representatives

Cadence: Monthly

Appointment for Sub-Committees: Members are nominated by the ESG Committee in consultation with respective functional heads, based on their domain expertise and operational responsibilities.

4. Corporate Social Responsibility (CSR) Committee

Role and Responsibilities:

The CSR Committee is a statutory committee constituted in accordance with Section 135 of the Companies Act, 2013, and is responsible for formulating and recommending the organization's CSR policy, identifying eligible CSR activities, monitoring CSR programme implementation, and ensuring compliance with mandated CSR expenditure obligations. The Committee plays a key role in overseeing Chromewell's positive social and community impacts.

Composition:

Mr. Sanjay Kapoor — Director

Mr. Mizhan Kapoor — Director

Mr. Dhruv Anand — Director

Mr. Amardeep Mardhekar — Chief Executive Officer

Ms. Risha Naik — Chief Financial Officer

Appointment:

The CSR Committee is constituted by a resolution of the Board of Directors, in line with the requirements of Section 135 of the Companies Act, 2013. The Committee includes representation from the Board and senior management to ensure both governance oversight and operational accountability.

5. Prevention of Sexual Harassment (POSH) Internal Committee

Role and Responsibilities:

The POSH Internal Committee is a statutory committee constituted in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act,

2013. The Committee is responsible for receiving, investigating, and resolving complaints related to sexual harassment at the workplace, conducting awareness and prevention training, and ensuring a safe and respectful working environment for all employees.

Composition for Pune , Dewas and CCI-Dewas:

| CEPL Internal Committee : | | | |
|----------------------------------|--|---------------------|--------------------------------|
| Name | Email ID | Phone Number | Member |
| Risha Naik | risha.naik@chromewell.in | 8550911992 | Presiding Officer/Chair Person |
| Benedette Dsouza | Benedette.Dsouza@chromewell.in | 9921521036 | Internal Member |
| Sandeep Divekar | Sandeep.Divekar@chromewell.in | 8007161722 | Internal Member |
| Prakash Kunte | Prakash.kunte@chromewell.in | 9970399499 | Internal Member |
| Sucheta Dikshit | sucheta.d@excelligent.in | 9901922817 | External Member |

| Dewas Location Internal Committee : | | | |
|--|--|---------------------|--------------------------------|
| Name | Email ID | Phone Number | Member |
| Risha Naik | risha.naik@chromewell.in | 8550911992 | Presiding Officer/Chair Person |
| Pallavi Shelke | Pallavi.Shelke@chromewell.in | 9699489305 | Internal Member |
| Mahesh Patole | Mahesh.Patole@chromewell.in | 9826465265 | Internal Member |
| Sucheta Dikshit | sucheta.d@excelligent.in | 9901922817 | External Member |

| CCI Internal Committee : | | | |
|---------------------------------|--|---------------------|--------------------------------|
| Name | Email ID | Phone Number | Member |
| Risha Naik | risha.naik@chromewell.in | 8550911992 | Presiding Officer/Chair Person |
| Mamta Negi | m.negi@in-coramgroup.com | 7906033047 | Internal Member |
| Paras Jain | Paras.Jain@chromewell.in | 9425965395 | Internal Member |
| Sucheta Dikshit | sucheta.d@excelligent.in | 9901922817 | External Member |

Appointment:

Members of the POSH Internal Committee are nominated by the Board / senior management in compliance with the prescriptions of the POSH Act, 2013, which mandates: (a) a senior woman employee as Presiding Officer, (b) at least two members from within the organization committed to women's welfare or with relevant experience, and (c) one external member from an NGO or with relevant compliance/social expertise.

6. Cross-Functional Support Teams

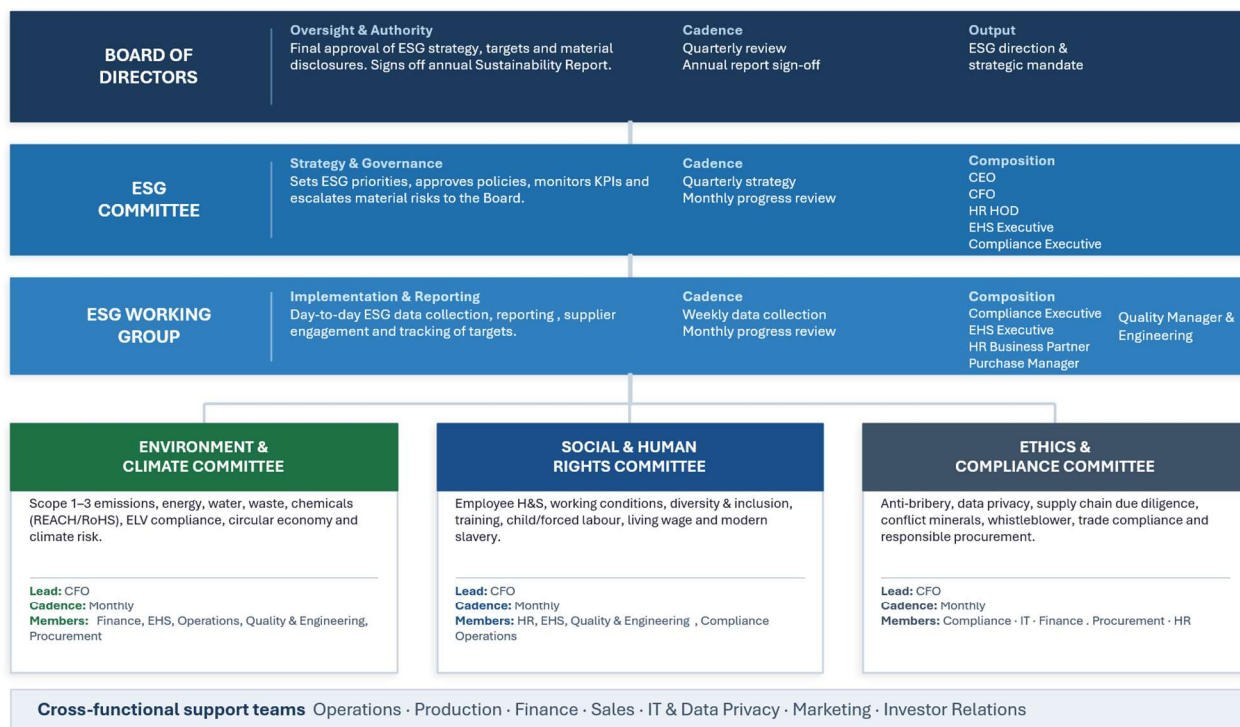
In addition to the formal committees above, cross-functional support teams drawn from Operations, Production, Finance, Sales, IT & Data Privacy, Marketing, and Investor Relations contribute to the implementation of ESG initiatives and provide subject-matter inputs to the committees as required.

Reporting Lines and Escalation:

All committees report into the Board of Directors, either directly (in the case of statutory committees such as CSR and POSH) or through the ESG Committee (in the case of ESG-related sub-committees and the Working Group). Material risks, escalations, and key decisions are presented to the Board on a quarterly basis, with the annual Sustainability Report receiving final approval and sign-off from the Board.

ESG GOVERNANCE STRUCTURE Ver1.0

Chromewell Engineering Pvt Ltd



<https://www.chromewell.in/>

1

At the core of the organization's ethos lies a profound appreciation for each stakeholder within the comprehensive ecosystem (Employees, Customers, Investors, Suppliers, Partners, Government Bodies, Communities/ NGOs, Industrial Associations), and there is a commitment to actively engaging them in the collective pursuit of sustainability. The approach is all-encompassing and

inclusive, as the organization steadfastly embraces and upholds the principles of sustainability to flourish as a responsible entity.

To ensure the effective implementation of sustainability initiatives, a dedicated governing council has been established, vested with the responsibility of overseeing progress at every operational touchpoint. Within this framework, meticulously developed Standard Operating Procedures (SOPs) facilitate the measurement, monitoring, and timely action necessary to achieve ambitious milestones as the organization continues to grow.

| Designation | Name |
|----------------------|------------------------|
| CEO | Mr. Amardeep Mardhekar |
| CFO | Ms. Risha Naik |
| HR HOD | Mr. Sandeep Divekar |
| EHS Executive | Mr. Kaka Rakhapasre |
| Compliance Executive | Ms. Meghna Hazra |
| Head of IT | Mr. Prakash Kunte |
| HR Business Partner | Mr. Nilesh Gaware |
| Purchase Manager | Mr. Sanjay Bhosure |
| HOD Quality | Mr. Vikrant Sathe |

c. describe the composition of the highest governance body and its committees by:

i. executive and non-executive members;

Total Board Members: 3

Executive Members: 3

Non-Executive Members: 0

The Board of Directors consists entirely of executive directors, who are actively involved in strategic governance as well as the day-to-day operational management of the organization. The Board is supported by the Executive Management team in the execution of operational and functional responsibilities.

ii. independence;

Chromewell's Board of Directors currently has no independent directors. All three Board members are executive directors involved in the management of the organization. As a privately held company, Chromewell is not statutorily required to appoint independent

directors under the Companies Act, 2013. The organization will continue to review its governance structure as the business evolves.

iii. tenure of members on the governance body;

The directors of Chromewell serve on a continuing, non-rotational basis, in line with the governance model adopted by the organization as a privately held company. The directors are not subject to fixed-term appointments or a rotation cycle, and their tenure continues subject to applicable provisions of the Companies Act, 2013, the Articles of Association of the company, and the resolutions of the shareholders.

The current Board composition has remained stable, providing continuity of leadership, institutional knowledge, and consistent strategic direction for the organization.

iv. number of other significant positions and commitments held by each member, and the nature of the commitments;

Two members of Chromewell's Board of Directors- Mr. Sanjay Kapoor and Mr. Mizhan Kapoor also hold directorships at CCI, an affiliated/group entity. These external positions are disclosed in the interest of transparency. The Board ensures that all directors are able to commit adequate time and attention to their responsibilities at Chromewell, and any potential conflicts of interest are managed in accordance with the organization's Code of Conduct and the provisions of the Companies Act, 2013.

v. gender

Chromewell's Board of Directors comprises three male members and no female members. Gender representation across the organization's committees is as follows:

| Committee | Male Members | Female Members | Total Members | Female Representation (%) | Remarks |
|-------------------------|--------------|----------------|---------------|---------------------------|---|
| ESG Committee | 3 | 2 | 5 | 40.0% | |
| CSR Committee | 4 | 1 | 5 | 20.0% | |
| POSH Internal Committee | 2 | 3 | 5 | 60.0% | In line with the statutory requirements of the POSH Act, 2013 |
| Total | 9 | 6 | 15 | 40.0% | |

The organization recognizes the importance of gender diversity in governance and is committed to progressively strengthening female representation across its governance bodies as part of its broader Diversity, Equity & Inclusion agenda.

vi. under-represented social groups;

Chromewell does not formally track or classify the composition of its Board of Directors or governance committees on the basis of under-represented social groups, including but not limited to caste, religion, ethnicity, indigenous community status, persons with disabilities, or sexual orientation. The current composition of the Board and its committees has been determined based on professional experience, functional expertise, business knowledge, and leadership capability, in alignment with the organization's strategic and operational needs.

As a privately held company operating in the Indian manufacturing sector, Chromewell is not statutorily required to disclose or maintain representation quotas for under-represented

social groups at the governance level. However, the organization is committed to the principles of equal opportunity, non-discrimination, and inclusion, as enshrined in its Human Resources Policy and Code of Conduct, which apply uniformly to all employees and stakeholders regardless of social, cultural, or demographic background.

The organization will continue to evaluate opportunities to enhance diversity and inclusion across its governance bodies and workforce as part of its evolving Diversity, Equity & Inclusion (DEI) framework.

vii. competencies relevant to the impacts of the organization;

The members of Chromewell's Board of Directors and its committees collectively bring a balanced range of competencies that are directly relevant to managing the organization's economic, environmental, social, and governance impacts. Board-level competencies include manufacturing and operations leadership, automotive industry expertise, business strategy, financial management, governance and compliance, and stakeholder management.

These are supplemented by specialized expertise at the committee level, including financial and risk management (CFO), environment, health and safety (Head of EHS), human resources and people management (Head of HR), compliance and ESG reporting (Compliance Executive), and procurement and supply chain sustainability.

The organization recognizes the importance of continuous capability development and supports the Board and senior management with periodic briefings on sustainability standards, climate science, regulatory updates, and emerging industry best practices, through internal teams, external advisors, and third-party assurance providers.

viii. stakeholder representation

All three members of Chromewell's Board of Directors are shareholders of the organization and represent the promoter/shareholder stakeholder group. As a privately held, promoter-led company, the Board reflects direct stakeholder representation through ownership and active management involvement.

The Board does not include formal nominees from other stakeholder groups (employees, customers, suppliers, communities). However, the interests of these groups are addressed through the ESG Committee, CSR Committee, POSH Internal Committee (which includes an external independent member), and structured stakeholder engagement processes, which channel feedback and concerns from broader stakeholders to senior management and the Board.

2-10 Nomination and selection of the highest governance body

a. describe the nomination and selection processes for the highest governance body and its committees

Chromewell's nomination and selection processes for the Board of Directors are governed by the provisions of the Companies Act, 2013 and the company's Articles of Association.

Candidates for the Board are nominated by the existing Board, in consultation with the promoter shareholders, based on their professional qualifications, industry experience, leadership capabilities, and strategic alignment with the organization's objectives.

Appointments are formally approved by the shareholders through a resolution at the General Meeting and filed with the Registrar of Companies (RoC), in compliance with statutory

requirements.

Members of governance committees are nominated based on their functional roles and domain expertise:

The ESG Committee is nominated by the Board, drawing members from senior management responsible for finance, HR, EHS, and compliance.

The ESG Working Group and Sub-Committees are nominated by the ESG Committee, drawn from relevant operational and functional teams.

The CSR Committee is constituted by a Board resolution in accordance with Section 135 of the Companies Act, 2013.

The POSH Internal Committee is constituted in compliance with the POSH Act, 2013, with a Presiding Officer (senior woman employee), internal members, and an external independent member to ensure impartiality.

Selection across all governance bodies is based on professional qualifications, industry experience, functional expertise, integrity, and alignment with organizational values. As Chromewell's governance framework continues to evolve, the organization will consider formalizing the nomination process further, including potential establishment of a Nomination and Remuneration Committee.

b. describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration:

i. views of stakeholders (including shareholders);

The views of shareholders are central to Chromewell's Board nomination process. As a privately held, promoter-driven organization, Board appointments are made in consultation with promoter shareholders and formally approved through shareholder resolutions at the General Meeting, in accordance with Section 152 of the Companies Act, 2013. The views of other stakeholder groups (employees, customers, suppliers, communities) are not formally incorporated into the nomination process; however, the interests and concerns of these stakeholders—captured through structured engagement mechanisms—are taken into consideration at the ESG Committee and Board level and inform overall governance priorities.

ii. diversity;

Chromewell acknowledges that diversity within governance bodies — encompassing gender, age, professional background, functional expertise, ethnicity, and representation of under-represented social groups — is a recognized element of robust corporate governance and contributes to balanced decision-making.

Current Position: At present, diversity considerations are not formally embedded as explicit selection criteria in Chromewell's Board nomination process. The Board comprises three executive directors, all of whom are male.

Statutory Context: Under Section 149(1) of the Companies Act, 2013 read with the Companies (Appointment and Qualification of Directors) Rules, 2014, the appointment of a woman director is mandatory only for listed public companies and certain classes of public companies meeting specified thresholds. As a privately held company, Chromewell does not fall within the statutory ambit of this requirement.

Diversity at the Committee Level: While the Board itself currently lacks formal diversity representation, gender, functional, and professional diversity is meaningfully reflected across the organization's governance committees:

The ESG Committee includes two female members (CFO and Compliance Executive), representing 40% female participation.

The POSH Internal Committee has 60% female representation, in line with the requirements and spirit of the POSH Act, 2013.

The CSR Committee includes one female executive member (CFO).

Committees bring together diverse functional expertise across finance, HR, EHS, Compliance, procurement, and operations, ensuring multi-disciplinary perspectives in governance decisions.

Forward-Looking Commitment: Chromewell is committed to progressively strengthening diversity within its governance framework, in line with stakeholder expectations and emerging best practices. The organization will consider the development of a formal Board Diversity Policy, evaluation of gender diversity at the Board level, and the potential induction of independent directors as part of its evolving governance maturity journey.

iii. independence;

We do not have independent directors. The nomination committee also takes account of relevant statutory requirements regarding the composition of the company's governing bodies

iv. competencies relevant to the impacts of the organization

Each directors are highly competent professionals with decades of experience in conducting business operations

2-11 Chair of the highest governance body

a. report whether the chair of the highest governance body is also a senior executive in the organization

No. There are separate committee with senior managements which are different than the highest governance body.

b. if the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated

No. There are separate committee with senior managements which are different than the Chair.

2-12 Role of the highest governance body in overseeing the management of impacts

a. describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development;

Chromewell's approach to sustainable development is guided by a structured governance framework. The Board of Directors, as the highest governance body, is responsible for developing and approving the organization's purpose, vision, mission, and values; the overall sustainability strategy (including emissions reduction commitments and the SBTi-aligned decarbonization roadmap); sustainability-related policies (including environment, health &

safety, human rights, and responsible sourcing); and long-term sustainability goals and targets. The Board also provides final approval and sign-off of the annual Sustainability Report and exercises quarterly oversight of ESG performance and material risks.

Senior executives, through the Management Committee and the ESG Committee, are responsible for developing and recommending the sustainability strategy, policies, and targets for Board approval; translating these into operational programmes; and periodically updating them in response to evolving stakeholder expectations, regulatory changes (such as CBAM), climate science updates, and findings from external assurance engagements. The ESG Committee monitors KPIs and progress on a monthly basis, while the ESG Sub-Committees and Working Group implement strategies and policies at the operational level. Material risks and strategic recommendations are escalated to the Board for review and decision-making on a quarterly basis.

b. describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including:

i. whether and how the highest governance body engages with stakeholders to support these processes;

The Board engages with stakeholders through two channels:

Direct engagement — with shareholders at the Annual General Meeting and periodic strategic reviews, and with external assurance providers during the annual sustainability assurance process.

Indirect engagement via the ESG Committee — the Committee meets monthly for progress reviews and quarterly for strategy, drawing inputs from the ESG Working Group and three Sub-Committees (Environment & Climate, Social & Human Rights, Ethics & Compliance). Each engages with the stakeholder groups within its mandate: employees through HR and POSH channels, suppliers through due diligence and procurement oversight, customers through OEM interactions, and communities through CSR programmes.

Material concerns, risks, and findings are escalated to the Board on a quarterly basis and inform its review of the organization's due diligence framework, policies, and management responses.

ii. how the highest governance body considers the outcomes of these processes

The Board treats matters relating to policies, compliance, and the work environment as priority areas, given their direct impact on employees and the organization's broader sustainability performance. Outcomes from the organization's due diligence and engagement processes — including employee feedback gathered through surveys, quarterly meetings, and informal channels, along with findings from the ESG Committee, Sub-Committees, and HR and EHS functions — are reviewed by the Board on a quarterly basis. These inputs inform the Board's decisions on policy updates, corrective actions, and resource allocation needed to address identified concerns.

c. describe the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review.

The Board of Directors reviews the effectiveness of the organization's due diligence and impact management processes through structured periodic reviews supported by the ESG Committee.

Scope of Review:

The Board's review covers the adequacy of policies, the performance of due diligence processes across environment, social, and ethics domains, progress against sustainability targets, status of identified risks and material concerns, and the responsiveness of management actions to issues raised through stakeholder engagement and internal assessments.

Sources of Input:

The review draws on reports from the ESG Committee, the three ESG Sub-Committees (Environment & Climate, Social & Human Rights, Ethics & Compliance), the EHS, HR, and Compliance functions, and findings from the annual external assurance engagement.

Frequency:

Quarterly — Board review of ESG performance, material risks, and progress against targets.

Monthly — ESG Committee progress reviews, with material matters escalated to the Board.

Annually — Board sign-off on the Sustainability Report and review of the overall sustainability strategy and policy framework.

2-13 Delegation of responsibility for managing impacts

a. describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including:

Board has nominated Ms. Risha Naik for managing impact projects. Ms. Meghna Hazra has been assigned with additional role of compliance monitoring

i. whether it has appointed any senior executives with responsibility for the management of impacts;

The Board of Directors has delegated responsibility for managing the organization's impacts on the economy, environment, and people to senior executives through the ESG governance framework.

The Chief Financial Officer (Ms. Risha Naik) has been designated as the senior executive responsible for the overall oversight of the organization's sustainability and ESG performance. The CFO also serves as the Lead for the three ESG Sub-Committees — Environment & Climate, Social & Human Rights, and Ethics & Compliance — each of which manages impacts within its respective domain.

The CFO is supported by other senior executives serving on the ESG Committee:

| Designation | Name |
|--------------------------------------|------------------------|
| Chief Executive Officer | Mr. Amardeep Mardhekar |
| Head of Human Resources | Mr. Sandeep Divekar |
| Head of Environment, Health & Safety | Mr. Kaka R |
| Compliance Executive | Ms. Meghna Hazra |

These executives are accountable for the operational management of impacts within their respective functions and report to the Board on a quarterly basis through the ESG Committee.

ii. whether it has delegated responsibility for the management of impacts to other employees;

No. The above listed executives are accountable and they have separate committees and subcommittees to manage ESG pillars and impacts.

b. describe the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people

The frequency of review meetings is reported under the Management Board in the monthly progress review report.

2-14 Role of the highest governance body in sustainability reporting

The Board of Directors is responsible for reviewing and approving the reported information, including the organization's material topics, commitments, and targets. The Board also ensures that any deviations — such as targets not being met or commitments that may require recalibration — are communicated transparently to all stakeholders through the annual Sustainability Report and other appropriate disclosures.

Currently, sustainability data across most disclosure areas is captured manually using spreadsheet-based records, with inputs collated from the respective Sub-Committee members and functional teams for review. GHG emissions data, however, is captured directly through the ClimeUp ESG Data Management Platform (<https://platform.climeup.ai/>), which serves as the centralized system for emissions tracking, calculation, and verification.

a. report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information;

Yes, the Board of Directors is responsible for reviewing and approving the reported information, including the organization's material topics, commitments, and targets.

Process for Review and Approval:

Sustainability data across most disclosure areas is captured manually through spreadsheet-based records, with inputs collated from the respective Sub-Committee members and functional teams. GHG emissions and Corporate Initiatives data is captured directly through the ClimeUp ESG Data Management Platform (<https://platform.climeup.ai/>), which serves as the centralized system for all ESG related metrics.

The consolidated information is reviewed by the ESG Committee for completeness and accuracy, and is then subject to independent third-party assurance under ISAE 3000 (Revised) and ISAE 3410, with reference to the GRI Standards 2021. The assured report, including the material topics and supporting disclosures, is presented to the Board for final review and sign-off prior to publication.

b. if the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this.

The Highest governance body has involved in the preparation of the report and reviewed and approved.

2-15 Conflicts of interest

a. describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated;

The Company is committed to maintaining high standards of integrity, transparency, and ethical conduct across its operations and governance practices. To prevent and mitigate conflicts of interest, the Company has established a formal Conflict of Interest disclosure process applicable to all employees. Employees are required to disclose any actual, potential, or perceived conflicts of interest through the Company's internal portal (ChromeNet)

The disclosed information is reviewed by the management and compliance team, and appropriate actions are taken wherever necessary to avoid undue influence on business decisions. The Company's policies and Code of Conduct also guide employees and management in identifying, reporting, and managing conflict-of-interest situations. Regular awareness and compliance mechanisms are implemented to ensure adherence to these requirements.

b. report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to:

i. cross-board membership;

No. At the time of preparing the report, nothing has reported classified as under conflict of interest.

ii. cross-shareholding with suppliers and other stakeholders;

No. At the time of preparing the report, nothing has reported classified as under conflict of interest.

iii. existence of controlling shareholders;

No. At the time of preparing the report, nothing has reported classified as under conflict of interest.

iv. related parties, their relationships, transactions, and outstanding balances.

No. At the time of preparing the report, nothing has reported classified as under conflict of interest.

2-16 Communication of critical concerns

a. describe whether and how critical concerns are communicated to the highest governance body;

Critical concerns are communicated to the Board of Directors through structured channels that allow both internal and external stakeholders to raise issues in a timely and, where required, confidential manner.

Formal Concern Reporting Channels:

Chromewell has established dedicated mechanisms for stakeholders to report concerns:

"Report a Concern" form on ChromeNet — the internal employee portal, accessible to all employees for raising workplace, ethical, compliance, or operational concerns.

Anonymous hotline on the corporate website (www.chromewell.in)— accessible to external stakeholders, suppliers, and any other interested party for raising concerns confidentially, including on an anonymous basis.

These channels are designed to ensure that concerns can reach the organization's leadership without fear of retaliation, in line with the principles of the whistleblower mechanism.

Other Channels:

Employees can also raise concerns through their reporting line, HR, the EHS function, or the POSH Internal Committee for matters relating to workplace harassment. The POSH Committee includes one external independent member to ensure impartiality.

Suppliers, customers, and other external stakeholders can raise concerns through their relationship owners (Procurement, Sales, and senior management), who route material issues to the ESG Committee or relevant functional heads.

Escalation to the Board:

Concerns received through these channels are reviewed by the relevant Sub-Committee — Environment & Climate, Social & Human Rights, or Ethics & Compliance — based on the nature of the issue. Material matters, recurring concerns, and issues with strategic, financial, reputational, or stakeholder implications are escalated by the Sub-Committee Lead to the ESG Committee during its monthly progress reviews. The ESG Committee, in turn, reports critical concerns to the Board on a quarterly basis through its routine reporting cycle, and on an immediate basis for urgent matters requiring the Board's direct attention.

Statutory Matters:

Concerns relating to statutory committees — including the CSR Committee (which includes three Board directors) and the POSH Internal Committee — are reported directly to the Board through the directors and Committee Presiding Officer, ensuring that such matters reach the Board without delay.

b. report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.

During the reporting period (1 April 2025 to 31 March 2026), no critical concerns were communicated to the Board of Directors through the formal concern reporting channels or the escalation mechanisms described under GRI 2-16 (a).

The organization's structured reporting channels — including the "Report a Concern" form on the ChromeNet internal portal, the anonymous hotline on the corporate website, the POSH Internal Committee, and the ESG Sub-Committee escalation route — remained active and accessible throughout the reporting period.

2-17 Collective knowledge of the highest governance body

a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.

The Company undertakes various measures to strengthen the collective knowledge, skills, and experience of the board on sustainable development and governance-related matters.

All board members undergone an orientation process covering the Company's business operations, operating model, governance structure, risk management practices, sustainability approach, and Code of Conduct. Periodic orientation sessions, management presentations, and strategic discussions are also conducted to keep the Board updated on emerging sustainability trends, regulatory developments, business risks, and stakeholder expectations.

In addition, senior management regularly updates the board on the Company's material sustainability impacts, risks, and opportunities, including environmental, social, and governance (ESG) matters. These discussions enable the Board to effectively integrate sustainability considerations into strategic decision-making and long-term business planning.

The Company believes that continuous engagement, periodic reviews, and knowledge-sharing mechanisms support the board in maintaining adequate competence on sustainable development matters.

2-18 Evaluation of the performance of the highest governance body

a. describe the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people

The Company periodically reviews the effectiveness of the board in overseeing the management of the organization's economic, environmental, and social impacts. The evaluation is primarily conducted through internal review mechanisms, including discussions on governance effectiveness, strategic oversight, risk management, sustainability integration, and engagement with management.

The assessment also considers the Board's collective competencies, participation in meetings, decision-making effectiveness, and oversight of material sustainability-related impacts, risks, and opportunities. Inputs from management and ongoing Board discussions support the evaluation process.

b. report whether the evaluations are independent or not, and the frequency of the evaluations;

The evaluations of the Board are conducted internally and are not independently facilitated. These evaluations are carried out on an annual basis.

c. describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices.

Based on the outcomes of the evaluations, the Company identifies opportunities to strengthen governance practices, enhance Board effectiveness, and improve strategic oversight of sustainability-related matters.

Actions may include enhancing Board engagement on ESG topics, improving communication between management and the Board, strengthening governance processes, and identifying areas for competency development and capacity building. No significant changes to the composition of the Board were made during the reporting period based on the evaluation outcomes.

2-19 Remuneration policies

a. describe the remuneration policies for members of the highest governance body and senior executives, including:

i. fixed pay and variable pay;

The remuneration structure includes fixed pay and variable pay components. Approximately 20% of the salary is performance-linked variable pay.

ii. sign-on bonuses or recruitment incentive payments;

The Company does not provide sign-on bonuses or recruitment incentive payments.

iii. termination payments;

Employees who formally separate from the Company after completing five years of service are eligible for gratuity benefits as per applicable regulations. The Company does not provide severance pay.

iv. clawbacks;

The Company does not have any clawback provisions.

v. retirement benefits;

The Company provides retirement benefits such as Provident Fund and Gratuity to employees in accordance with applicable laws and regulations.

b. describe how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people

The variable pay of senior executives is linked to the overall performance of the Company. Performance targets are established at the beginning of the financial year based on the approved business plan and budget. Achievement of these targets influences the extent of variable pay earned by senior executives.

2-20 Process to determine remuneration

a. describe the process for designing its remuneration policies and for determining remuneration, including:

The Company follows a structured process for designing remuneration policies and determining compensation for members of the Board, senior executives, and employees. Remuneration is determined based on factors such as roles and responsibilities, qualifications, experience, individual performance, internal pay structures, market benchmarks, and applicable statutory requirements. The process is periodically reviewed to ensure fairness, competitiveness, and alignment with the Company's business objectives and long-term growth.

i. whether independent highest governance body members or an independent remuneration committee oversees the process for determining remuneration;

Yes. There is dedicated remuneration team responsible for this process which is independent of highest governance body.

ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration;

The Board of Directors, who are also shareholders of the Company, review and determine the remuneration of management executives. Stakeholder interests, business performance, and organizational objectives are considered during the remuneration review process.

iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its highest governance body and senior executives;

The Company does not engage external remuneration consultants for determining remuneration.

b. report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable

As the Board of Directors are also shareholders of the Company, remuneration-related decisions and approvals are managed internally through the governance process. No separate stakeholder voting process on remuneration policies or proposals was conducted during the reporting period.

2-21 Annual total compensation ratio

a. report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees(excluding the highest-paid individual

As a privately held company, Chromewell does not publicly disclose individual executive compensation or compensation ratios. This information is treated as commercially sensitive and governed by internal confidentiality policies.

b. report the ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)

As a privately held company, Chromewell does not publicly disclose individual executive compensation or compensation ratios. This information is treated as commercially sensitive and governed by internal confidentiality policies.

c. report contextual information necessary to understand the data and how the data has been compiled

As a privately held company, Chromewell does not publicly disclose individual executive compensation or compensation ratios. This information is treated as commercially sensitive and governed by internal confidentiality policies.

Reporting Note (GRI 2-21): As a privately held company, Chromewell does not publicly disclose individual executive compensation or compensation ratios. This information is treated as commercially sensitive and is governed by the organization's internal confidentiality policies. Accordingly, the annual total compensation ratio and the ratio of percentage increase are omitted from this report under the reason "Confidentiality constraints" in line with GRI 1: Foundation 2021.

10. Strategy, Policies and Practices

2-23 Policy commitments

a. describe its policy commitments for responsible business conduct, including:

i. the authoritative intergovernmental instruments that the commitments reference;

The organization's policy commitments are aligned with internationally recognized frameworks and principles, including the United Nations Global Compact, the International Labour Organization (ILO) Core Labour Standards, and applicable national laws and regulatory requirements.

ii. whether the commitments stipulate conducting due diligence;

The organization's policies incorporate due diligence through periodic reviews, risk assessments, compliance monitoring, and stakeholder engagement to identify, prevent, and mitigate potential adverse impacts.

iii. whether the commitments stipulate applying the precautionary principle;

The organization adopts a precautionary approach by proactively identifying and managing potential environmental, social, health, and safety risks before they materialize.

iv. whether the commitments stipulate respecting human rights

The organization is committed to respecting human rights by ensuring fair employment practices, equal opportunity, non-discrimination, safe working conditions, and ethical business conduct across all operations.

b. describe its specific policy commitment to respect human rights, including:

i. the internationally recognized human rights that the commitment covers

The organization's labour policy covers internationally recognized human rights, including fundamental principles relating to working conditions, freedom of association, elimination of forced and child labour, and non-discrimination.

ii the categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment;

The policy applies to all employees and gives attention to vulnerable and at-risk groups, including migrant workers, contract workers, and unionized employees, addressing issues such as child labour, fair treatment, and safe working conditions.

c. provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this

The organization's policy commitments are publicly available via the company's official website.

d. report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level

All policy commitments are approved and authorized by the Board of Directors, representing the highest governance level within the organization.

e. report the extent to which the policy commitments apply to the organization's activities and to its business relationships

The policy commitments apply to all organizational activities and extend to all business relationships, including suppliers, contractors, and other relevant partners.

f. describe how the policy commitments are communicated to workers, business partners, and other relevant parties.

Policy commitments are communicated to employees and relevant stakeholders through official communication channels such as email, and are accessible via the company intranet (ChromeNet) and other internal platforms.

2-24 Embedding policy commitments

a. describe how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including:

i. how it allocates responsibility to implement the commitments across different levels within the organization;

Responsibility for implementing policy commitments is allocated across different organizational levels. Line managers are responsible for cascading and reinforcing policy requirements within their respective teams, while senior management provides oversight and ensures alignment with organizational objectives.

ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures;

Policy commitments are integrated into organizational strategies, operational policies, and procedures through leadership oversight by directors and business unit heads, who ensure that sustainability and compliance requirements are consistently reflected across business operations and decision-making processes.

iii. how it implements its commitments with and through its business relationships;

The organization implements its policy commitments through its business relationships by communicating expectations to suppliers, contractors, and partners, and by encouraging alignment through performance outcomes, compliance requirements, and collaborative engagement.

iv. training that the organization provides on implementing the commitments

The organization conducts periodic workshops and training sessions for employees to support the implementation of policy commitments, particularly during policy updates or rollouts. The organization is also considering the introduction of structured training effectiveness assessments in the future to further strengthen capability building.

2-25 Processes to remediate negative impacts

a. describe its commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to;

Where the organization identifies that it has caused or contributed to negative impacts, it is committed to taking prompt corrective action, including suspension of the relevant activity where necessary, until appropriate remedial measures are implemented and verified.

b. describe its approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in

The organization has established a whistleblower mechanism to enable the reporting of grievances and concerns. All reported cases are escalated to the Board of Directors (BoD) for review. The BoD evaluates each case and ensures that appropriate corrective and remedial actions are implemented in a timely manner.

c. describe other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to

In addition to formal grievance mechanisms, line managers are instructed to take immediate containment actions upon identification of potential negative impacts. This includes initiating root cause analysis, implementing corrective measures, and suspending relevant activities until further notice, where required.

d. describe how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms

Relevant internal stakeholders, including employees from production, human resources, and compliance functions, are involved in the design, periodic review, and improvement of grievance mechanisms to ensure their effectiveness and accessibility.

e. describe how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback

The effectiveness of grievance mechanisms is monitored through periodic review of reported cases, corrective action tracking, and stakeholder feedback. Whistleblower reports and grievance summaries are reviewed and presented to the Board of Directors (BoD) on a quarterly basis to ensure oversight and continuous improvement of remediation processes.

2-26 Mechanisms for seeking advice and raising concerns

a. describe the mechanisms for individuals to:

i. seek advice on implementing the organization's policies and practices for responsible business conduct;

All policies and the Code of Conduct are made accessible to employees through the company intranet. These are communicated during employee onboarding to ensure awareness from the outset. In addition, quarterly employee meetings are conducted to address queries and provide guidance on the implementation of policies and responsible business practices.

ii. raise concerns about the organization's business conduct

The organization provides a whistleblower mechanism accessible via the company intranet and official website, enabling employees and other stakeholders to confidentially report concerns related to business conduct.

2-27 Compliance with laws and regulations

a. report the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by:

Nil

i. instances for which fines were incurred;

Nil

ii. instances for which non-monetary sanctions were incurred;

Nil

b. report the total number and the monetary value of fines for instances of noncompliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by:

Nil

i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period;

Nil

ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods;

Nil

c. describe the significant instances of non-compliance

Nil

d. describe how it has determined significant instances of non-compliance

N/A

11. Stakeholder Engagement

2-28 Membership associations

a. report industry associations, other membership associations, and national or international advocacy organizations in which it participates in a significant role

The organization participates in relevant industry and government-recognized platforms, including MSME (Micro, Small and Medium Enterprises) registration and the Government e-Marketplace (GeM) platform. Chromewell is also a committed business participant of the UN Global Compact Network India (UNGC participant ID: 206509)

2-29 Approach to stakeholder engagement

a. describe its approach to engaging with stakeholders, including:

i. the categories of stakeholders it engages with, and how they are identified;

The organization engages with both internal and external stakeholders.

Stakeholders are identified through the following structured approaches:

Impact Analysis: Identifying stakeholders directly affected by the organization's operations, such as employees and local communities.

Influence Assessment: Identifying stakeholders who can significantly influence organizational performance and objectives, including regulators and investors.

Value Chain Mapping: Identifying key stakeholders across the full lifecycle of products and services, including suppliers, business partners, and customers.

ii. the purpose of the stakeholder engagement;

Stakeholder engagement is undertaken to support operational resilience, anticipate and manage potential conflicts, enhance technical and operational excellence, and improve employee retention and satisfaction.

iii. how the organization seeks to ensure meaningful engagement with stakeholders

The organization ensures structured and meaningful engagement through defined communication frequencies and engagement methods tailored to each stakeholder group, as outlined in the table.

These mechanisms ensure regular, transparent, and two-way communication with stakeholders, enabling the organization to integrate feedback into decision-making processes and improve overall sustainability performance.

2-30 Collective bargaining agreements

a. report the percentage of total employees covered by collective bargaining agreements;

22.7%

b. for employees not covered by collective bargaining agreements, report whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations:

NA

12. Material Topics

3-1 Process to determine material topics

- a. describe the process it has followed to determine its material topics, including:**
- i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships;***

The organization identifies actual and potential positive and negative impacts on the economy, environment, and people, including human rights impacts, across its activities and business relationships. This is carried out through a value chain-based assessment supported by internal audits, expert consultations, and structured stakeholder feedback. Material topics are further identified and validated through inputs from business unit (BU) representatives and functional heads based on their operational experience and impact assessment.

- ii. how it has prioritized the impacts for reporting based on their significance***

Identified impacts are prioritized based on their significance using a scoring methodology on a scale of 0 to 5, where 5 represents the highest level of materiality. The prioritization considers the magnitude, likelihood, and relevance of each impact to determine reporting focus.

- b. specify the stakeholders and experts whose views have informed the process of determining its material topics.**

The materiality assessment process is informed by senior leadership and key internal stakeholders, including:

| Name | Designation |
|--------------------|-------------------------------|
| Sanjay Kapoor | Director & Shareholder |
| Amardeep Mardhekar | Chief Executive Officer (CEO) |
| Risha Naik | Chief Financial Officer (CFO) |

These individuals provide strategic oversight and expert judgment in validating material topics and ensuring alignment with organizational priorities and stakeholder expectations.

3-2 List of material topics

- a. list its material topics;**

| S. No. | Material Topic | ESG Pillar |
|--------|-----------------------------|-----------------|
| 1 | GHG Emissions – Scope 1 & 2 | Environment (E) |
| 2 | GHG Emissions – Scope 3 | Environment (E) |
| 3 | Employee Wellbeing | Social (S) |
| 4 | Renewable Energy Transition | Environment (E) |
| 5 | Board ESG Oversight | Governance (G) |

| | | |
|----|---------------------------------|-----------------|
| 6 | Water Use & Wastewater | Environment (E) |
| 7 | Community Investment & CSR | Social (S) |
| 8 | Energy Consumption & Efficiency | Environment (E) |
| 9 | CBAM – Carbon Border Adjustment | Environment (E) |
| 10 | Occupational Health & Safety | Social (S) |
| 11 | Fair Wages & Living Wage | Social (S) |
| 12 | Waste & Hazardous Waste | Environment (E) |
| 13 | Data Privacy & Cybersecurity | Governance (G) |

b. report changes to the list of material topics compared to the previous reporting period.

NA

Reporting Note: The disclosures under GRI Topic Standards in the following sections include GRI 3-3 "Management of material topics" presented immediately before the topic-specific disclosures, as recommended under GRI 1: Foundation 2021.

13. Economic Disclosures

This section presents disclosures under the relevant GRI 200-series Economic Topic Standards.

13.1 Economic Performance (GRI 201)

201-1 Direct economic value generated and distributed

a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:

i. Direct economic value generated: revenues;

INR 355 crores

ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;

INR 344 crores

iii. Economic value retained: 'direct economic value generated' less 'economic value distributed'.

INR 13.8 crores

b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.

201-3 Defined benefit plan obligations and other retirement plans

Yes

a. If the plan's liabilities are met by the organization's general resources, the estimated value of those liabilities

INR 4.5 crores

b. If a separate fund exists to pay the plan's pension liabilities:

Yes

i. the extent to which the scheme's liabilities are estimated to be covered by the assets that have been set aside to meet them;

Approximately 67% of the scheme's liabilities are covered by the assets set aside within the fund to meet the associated obligations.

ii. the basis on which that estimate has been arrived at;

The estimate has been arrived at based on actuarial calculation.

iii. when that estimate was made.

31-03-2026

c. If a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage.

The fund is deemed sufficient based on withdrawal rates and demographic factors.

d. Percentage of salary contributed by employee or employer.

The retirement plan is fully contributed by the employer.

e. Level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact

All on-roll employees are covered under the retirement plan, resulting in full participation.

201-4 Financial assistance received from government

a. Total monetary value of financial assistance received by the organization from any government during the reporting period, including:

i. tax relief and tax credits;

NA

ii. subsidies;

NA

iii. investment grants, research and development grants, and other relevant types of grant;

INR 0.392 crores-this is an investment incentive received from the Madhya Pradesh government for the capacity installed in Dewas

iv. awards;

NA

v. royalty holidays;

NA

vi. financial assistance from Export Credit Agencies (ECAs)

NA

vii. financial incentives;

NA

viii. other financial benefits received or receivable from any government for any operation.

INR 4.45 crores -These are RodTep and DBK export incentives

b. The information in 201-4-a by country

NA

c. Whether, and the extent to which, any government is present in the shareholding structure

None

13.2 Indirect Economic Impacts (GRI 203)

203-1 Infrastructure investments and services supported

a. Extent of development of significant infrastructure investments and services supported.

CEPL's infrastructure investments are strategically designed to support both industrial development and community well-being within its key operational locations. Within its manufacturing operations, the organization has developed advanced infrastructure such as robotic welding systems and VMC-based production technologies, which enhance manufacturing capability and contribute to the development of a localized centre of technical excellence that supports regional industrial growth.

Beyond core operations, CEPL extends its infrastructure support to community-oriented services, including contributions toward the maintenance and improvement of local facilities and rural school infrastructure. These initiatives support improved access to education and contribute to better-maintained community environments, thereby indirectly supporting the right to education and the right to a clean and safe living environment.

In addition, the organization supports social infrastructure initiatives in the areas of healthcare and animal welfare. This includes support for veterinary care facilities, animal rescue and rehabilitation infrastructure, and partnerships with local charitable organizations to improve access to essential services for vulnerable animal populations. These initiatives complement broader community welfare programs, including child protection initiatives, contributing to overall social well-being.

b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant

The organization's infrastructure investments contribute to both positive and potential negative impacts on surrounding communities and local economies.

Positive impacts include:

Improved access to education, healthcare, and essential services

Job creation during both construction and operational phases

Strengthening of local economic activity and supporting business opportunities

Enhancement of overall community well-being and living standards

Potential negative impacts include:

Temporary disturbances during construction activities, such as noise and traffic

Potential environmental impacts if construction and operational activities are not properly managed

The organization addresses these potential impacts through environmental and social impact assessments, regulatory compliance, and ongoing stakeholder engagement.

c. Whether these investments and services are commercial, in-kind, or pro bono engagements

CEPL's infrastructure-related investments and services consist of a combination of:

Commercial investments: Infrastructure developed as part of core manufacturing and operational requirements

In-kind contributions: Provision of materials, technical expertise, and employee support for selected community development initiatives

Pro bono / CSR initiatives: Community-focused infrastructure and development projects undertaken without direct financial returns, aligned with the organization's CSR and sustainability commitments

203-2 Significant indirect economic impacts

a. Examples of significant identified indirect economic impacts of the organization, including positive and negative impacts

None Identified

b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas

NIL, as no significant indirect economic impacts have been identified.

13.3 Procurement Practices (GRI 204)

204-1 Proportion of spending on local suppliers

a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally).

Of the total spend of INR 225 crores on raw materials, 3% was imported

b. The organization's geographical definition of 'local'

The organization defines 'local' as Pune and Dewas.

c. The definition used for 'significant locations of operation'

Significant locations of operation are defined as Pune and Dewas.

13.4 Anti-corruption (GRI 205)

205-1 Operations assessed for risks related to corruption

a. Total number and percentage of operations assessed for risks related to corruption.

Less than 5% of the organization's revenue is derived from the government sector.

b. Significant risks related to corruption identified through the risk assessment

No significant risks related to corruption have been identified.

205-2 Communication and training about anti-corruption policies and procedures

a. Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region

The organization does not have a standalone anti-bribery policy. However, a Code of Ethics covering anti-corruption principles has been established and communicated to relevant governance body members.

b. Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region.

The Code of Ethics is applicable to all employees across the organization. It is communicated to all employees and is supported by mandatory onboarding awareness and periodic training sessions. A digital version of the Code is also made accessible to all employees.

c. Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations.

NIL. The organization has formally communicated anti-corruption policies to business partners.

d. Total number and percentage of business partners that the organization's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organization's anti-corruption policies and procedures have been communicated to any other persons or organizations.

We have separate anti-corruption training modules that all employees must complete. All employees are provided access to the Code of Ethics and receive general awareness through onboarding and internal communications via ChromeNet.

e. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.

Anti-corruption training has been conducted, and all employees have access to the Code of Ethics, which includes anti-corruption principles, and are made aware of its provisions through onboarding and internal communications via ChromeNet Portal.

205-3 Confirmed incidents of corruption and actions taken

a. Total number and nature of confirmed incidents of corruption

Zero confirmed incidents of corruption were reported during the reporting period.

b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption

Zero incidents of corruption involving employee dismissal or disciplinary action were recorded during the reporting period.

c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption

Zero contracts with business partners were terminated or not renewed due to corruption-related violations during the reporting period.

d. Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.

Zero public legal cases related to corruption were filed against the organization or its employees during the reporting period.

13.5 Anti-competitive Behavior (GRI 206)

206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices

a. Number of legal actions pending or In review during the reporting period regarding anti-competitive behaviour and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant.

During the reporting period, there were no legal actions pending or in review regarding anti-competitive behaviour or violations of anti-trust and monopoly legislation in which the organization (or its subsidiaries) has been identified as a participant.

b. Main outcomes of in review legal actions, including any decisions or judgements.

As there were no legal actions in review during the reporting period, there are no decisions or judgements to report under this disclosure.

13.6 Tax (GRI 207)

207-1 Approach to tax

a. A description of the approach to tax, including:

i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available;

The organization follows a formal tax strategy that guides how investments and income are structured in a manner consistent with applicable tax laws. The approach is designed to be ethical and compliant, aiming to pay the amount of tax that is legally due while avoiding aggressive tax planning. The tax strategy is handled internally and is not publicly disclosed, but it is available to relevant internal stakeholders and auditors as needed.

ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review;

The overall finance and tax strategy, including the approach to tax, is reviewed and approved by the Chief Financial Officer (Risha Naik) at the executive level. The strategy is revisited periodically, typically aligned with the annual financial and strategic-planning cycle, to ensure consistency with changing business conditions and regulatory requirements.

iii. the approach to regulatory compliance;

The organization maintains a positive commitment to regulatory compliance in relation to tax matters. All tax calculations, filings, and disclosures are prepared in accordance with applicable national and local tax laws and regulations, supported by internal controls and documented procedures.

iv. how the approach to tax is linked to the business and sustainable development strategies of the organization.

The organization maintains a positive commitment to regulatory compliance in relation to tax matters. All tax calculations, filings, and disclosures are prepared in accordance with applicable national and local tax laws and regulations, supported by internal controls and documented procedures.

207-2 Tax governance, control, and risk management

a. A description of the tax governance and control framework, including:

i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy;

Responsibility for compliance with the tax strategy rests with the Chief Financial Officer (Ms. Risha Naik). This executive oversees the implementation of tax-related policies and ensures that tax practices are consistent with the approved strategy and applicable laws.

ii. how the approach to tax is embedded within the organization;

The organization seeks to maintain a transparent financial and tax structure that supports clear reporting and accountability to stakeholders, including investors. Key tax processes and responsibilities are integrated into standard financial and operational procedures, and relevant staff are trained in their roles in tax-compliance.

iii. the approach to tax risks, including how risks are identified, managed, and monitored;

Tax risks are identified through regular monitoring of tax-law changes, internal controls, and financial reporting. The finance and tax team carries out periodic reviews of tax positions and filings to detect and address potential issues early. Identified risks are

managed through timely adjustments, advice from external advisors where appropriate, and strengthening of internal controls.

iv. how compliance with the tax governance and control framework is evaluated

Compliance with the tax governance and control framework is evaluated through a set of established rules, procedures, and internal controls defined under the tax strategy. These are reviewed during internal control self-assessments and, where relevant, during external audits to verify that tax-related activities are being carried out in line with the framework.

b. A description of the mechanisms to raise concerns about the organization's business conduct and the organization's integrity in relation to tax.

Concerns about business conduct or integrity in relation to tax can be raised through the internal audit function, which carries out periodic audits and reviews of financial and tax-related activities. Any issues identified are reported to management and, where required, escalated to the appropriate governance body to ensure that appropriate corrective actions are taken.

c. A description of the assurance process for disclosures on tax including, if applicable, a link or reference to the external assurance report(s) or assurance statement(s).

Chromewell's tax computation is audited and go through a rigorous tax audit by a peer reviewed firm on annual basis.

207-3 Stakeholder engagement and management of concerns related to tax

a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including:

i. the approach to engagement with tax authorities;

The organization engages with tax authorities strictly in the context of routine compliance, filing, and statutory obligations. There are no special sustainability-related dialogue or engagement processes with tax authorities beyond these standard interactions.

ii. the approach to public policy advocacy on tax;

The organization does not engage in public policy advocacy or lobbying on tax-related matters, and therefore there is no formal position or process on tax-policy advocacy.

iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.

Stakeholder are promptly informed about all financial reports (including tax and other regulatory data). Stakeholders also has access to the information on request through finance and IR contacts.

207-4 Country-by-country reporting

a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes.

Yes

b. For each tax jurisdiction reported in Disclosure 207-4-a:

i. Names of the resident entities;

Chromewell Engineering Private Limited

ii. Primary activities of the organization;

Manufacturing

iii. Number of employees, and the basis of calculation of this number;

| Region / Site | Male | Female | Total |
|---------------|-------------|-----------|-------------|
| Pune 1001 | 562 | 9 | 571 |
| Dewas 1002 | 200 | 2 | 202 |
| Pune 1003 | 394 | 0 | 394 |
| Pune 1004 | 112 | 0 | 112 |
| CCI | 82 | 2 | 84 |
| Marc | 109 | 12 | 121 |
| Ambition | 34 | 0 | 34 |
| Total | 1493 | 25 | 1518 |

iv. Revenues from third-party sales;

| Revenue Category | FY 2025-26 (INR crores) |
|------------------------------|-------------------------|
| Revenue from third parties | 351.2 |
| Revenue from related parties | 0.9 |
| Total | 352.1 |

v. Revenues from intra-group transactions with other tax jurisdictions;

There were no intra-group revenues with entities in other tax jurisdictions in the reporting period.

vi. Profit/loss before tax;

INR 18.48 crores

vii. Tangible assets other than cash and cash equivalents;

INR 101.64 crores

viii. Corporate income tax paid on a cash basis;

INR 4.10 crores

ix. Corporate income tax accrued on profit/loss;

INR 4.6 crores

x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax.

The expected tax obligation is expected to be lower than the corporate income tax accrued on profit due to the temporary allowances from the previous tax year being allowed this year, especially for payments to MSMEs. As such, the cash payment of tax has been restricted based on the tax computation.

c. The time period covered by the information reported in Disclosure 207-4.

FY 2025-2026

14. Environmental Disclosures

This section presents disclosures under the GRI 300-series Environmental Topic Standards material to Chromewell's operations.

14.1 Biodiversity (GRI 101 — Topic Standard 2024)

101-1 Policies to halt and reverse biodiversity loss

a. describe its policies or commitments to halt and reverse biodiversity loss, and how these are informed by the 2050 Goals and 2030 Targets in the Kunming-Montreal Global Biodiversity Framework;

NA

b. report the extent to which these policies or commitments apply to the organization's activities and to its business relationships;

NA

c. report the goals and targets to halt and reverse biodiversity loss, whether they are informed by scientific consensus, the base year, and the indicators used to evaluate progress.

NA

101-2 Management of biodiversity impacts

NA

a. report how it applies the mitigation hierarchy by describing:

NA

i. actions taken to avoid negative impacts on biodiversity;

Chromewell's manufacturing facilities are located within established industrial zones in Sanaswadi, Pune and Khatamba, Dewas. The organization does not undertake land conversion, deforestation, or development activities in ecologically sensitive or natural habitat areas. By operating within pre-developed industrial infrastructure, the organization avoids direct impacts on biodiversity associated with greenfield development and habitat disturbance.

ii. actions taken to minimize negative impacts on biodiversity that were not avoided;

Metal scrap generated from stamping and laser cutting operations is sent to authorized recyclers, thereby supporting material circularity and reducing dependence on virgin raw materials, which are associated with upstream habitat disturbance. The adoption of fiber optic laser cutting technology and robotic welding has improved operational efficiency and contributed to reduced energy consumption per unit of output, thereby lowering indirect environmental pressures linked to energy generation.

iii. actions taken to restore and rehabilitate affected ecosystems, including the goals of the restoration and rehabilitation, and how stakeholders are engaged throughout the restoration and rehabilitation actions;

The organization has implemented tree plantation and greenbelt development activities within and around its plant premises. The objective is to enhance local green cover, support ecological improvement within industrial surroundings, and contribute to carbon sequestration. Employees and local community members participate in plantation activities, supporting stakeholder engagement in these initiatives.

iv. actions taken to offset residual negative impacts on biodiversity;

Chromewell provides financial support to external wildlife conservation and rehabilitation initiatives through partnerships with relevant organizations. These contributions are intended to support conservation efforts addressing broader biodiversity pressures beyond the organization's operational boundaries.

v. transformative actions taken and additional conservation actions taken;

The greenbelt development and external conservation support represent additional voluntary actions beyond regulatory requirements. These initiatives contribute to improving ecological conditions within operational sites and supporting biodiversity conservation efforts externally, reflecting the organization's broader commitment to environmental stewardship.

b. with reference to 101-2-a-iii, report for each site with the most significant impacts on biodiversity:

NA

i. the size in hectares of the area under restoration or rehabilitation;

NA

ii. the size in hectares of the area restored or rehabilitated;

NA

c. with reference to 101-2-a-iv, report for each offset:

NA

i. the goals;

NA

ii. the geographic location;

NA

iii. whether and how principles of good offset practices are met;

NA

iv. whether and how the offset is certified or verified by a third party;

NA

d. list which of its sites with the most significant impacts on biodiversity have a biodiversity management plan and explain why the other sites do not have a management plan;

NA

e. describe how it enhances synergies and reduces trade-offs between actions taken to manage its biodiversity and climate change impacts;

NA

f. describe how it ensures that the actions taken to manage its impacts on biodiversity avoid and minimize negative impacts and maximize positive impacts for stakeholders.

Chromewell ensures that actions taken to manage biodiversity impacts are designed to avoid and minimize negative impacts and to support positive outcomes for affected stakeholders through structured implementation and stakeholder engagement.

Biodiversity-related initiatives, including tree plantation and greenbelt development, are implemented with the involvement of employees and local community members. This participatory approach supports stakeholder awareness and engagement in environmental management activities at and around operational sites. These measures are intended to contribute to increased green cover and the provision of local ecosystem services such as air quality improvement, microclimate regulation, and support for urban and peri-urban biodiversity.

In addition, financial support provided for animals rescue, rehabilitation, and conservation

initiatives extends the organization's biodiversity-related efforts beyond its operational boundaries. These contributions are directed toward external conservation programs that address regional biodiversity conservation needs and support ecological restoration and species protection efforts.

Overall, Chromewell's biodiversity management approach integrates operational controls to avoid habitat disturbance, measures to minimize residual impacts, and voluntary restoration and conservation activities that engage relevant stakeholders and contribute to broader ecological improvement objectives.

101-3 Access and benefit-sharing

NA

a. describe the process to ensure compliance with access and benefit-sharing regulations and measures;

NA

b. describe voluntary actions taken to advance access and benefit-sharing that are additional to legal obligations or when there are no regulations and measures.

NA

101-4 Identification of biodiversity impacts

NA

a. explain how it has determined which of its sites and which products and services in its supply chain have the most significant actual and potential impacts on biodiversity.

NA

101-5 Locations with biodiversity impacts

NA

a. report the location and size in hectares of its sites with the most significant impacts on biodiversity;

NA

b. for each site reported under 101-5-a, report whether it is in or near an ecologically sensitive area, the distance to these areas, and whether these are:

NA

i. areas of biodiversity importance;

NA

ii. areas of high ecosystem integrity;

NA

iii. areas of rapid decline in ecosystem integrity;

NA

iv. areas of high physical water risks;

NA

v. areas important for the delivery of ecosystem service benefits to Indigenous Peoples, local communities, and other stakeholders;

NA

c. report the activities that take place in each site reported under 101-5-a;

NA

d. report the products and services in its supply chain with the most significant impacts on biodiversity and the countries or jurisdictions where the activities associated with these products and services take place.

NA

101-6 Direct drivers of biodiversity loss

NA

a. for each site reported under 101-5-a where its activities lead or could lead to land and sea use change, report:

NA

i. the size in hectares of natural ecosystem converted since a cut-off or reference date, the cut-off date or reference date, and the type of ecosystem before and after conversion;

NA

ii. the size in hectares of land and sea converted from one intensively used or modified ecosystem to another during the reporting period, and the type of ecosystem before and after conversion;

NA

b. for each site reported under 101-5-a where its activities lead or could lead to the exploitation of natural resources, report:

NA

i. for each wild species harvested, the quantity, the type, and extinction risk;

NA

ii. water withdrawal and water consumption in megaliters;

NA

c. for each site reported under 101-5-a where its activities lead or could lead to pollution, report the quantity and the type of each pollutant generated;

NA

d. for each site reported under 101-5-a where its activities lead or could lead to the introduction of invasive alien species, describe how invasive alien species are or may be introduced;

NA

e. for each product and service in its supply chain reported under 101-5-d, report the information required under 101-6-a, 101-6-b, 101-6-c, and 101-6-d, with a breakdown by country or jurisdiction;

NA

f. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.

NA

101-7 Changes to the state of biodiversity

NA

a. for each site reported under 101-5-a, report the following information on affected or potentially affected ecosystems:

NA

i. the ecosystem type for the base year;

NA

ii. the ecosystem size in hectares for the base year;

NA

iii. the ecosystem condition for the base year and the current reporting period;

NA

b. report contextual information necessary to understand how the data has been compiled, including standards, methodologies, and assumptions used.

NA

101-8 Ecosystem services

NA

a. for each site reported under 101-5-a, list the ecosystem services and beneficiaries affected or potentially affected by the organization's activities;

NA

b. explain how the ecosystem services and beneficiaries are or could be affected by the organization's activities.

NA

14.2 Climate Change (GRI 102 — Topic Standard 2025)

Reporting Note: GRI 102: Climate Change 2025 has an effective date of 1 January 2027. Chromewell has elected to early-disclose selected information under this standard for FY 2025–26 to align with stakeholder expectations and SBTi-validated commitments. Where data is not yet available or where the disclosure relates to forthcoming requirements (e.g., GRI 102-3 Just Transition metrics), the disclosure is omitted with reason and will be progressed in future reporting cycles.

102-1 Transition plan for climate change mitigation

a. describe its transition plan, including policies and actions to mitigate climate change;

Chromewell is actively transitioning toward lower-emission manufacturing operations, and while a fully formalized standalone transition plan is currently being developed, the company has already embedded meaningful climate action into its day-to-day operations across both its Sanaswadi, Pune and Khatamba, Dewas facilities.

On energy, the company has installed solar power infrastructure on-site to generate clean energy and reduce dependence on grid electricity, directly cutting Scope 2 GHG emissions. This is complemented by the use of fiber optic laser cutting technology — significantly more energy-efficient than conventional CO2 laser systems — and robotic welding, which delivers higher precision and shorter cycle times, both of which reduce energy consumed per unit of output.

On water and resource efficiency, the company plans to install a rainwater harvesting system to reduce freshwater withdrawal by 2026–2027. The company has already deployed sensor-based taps to eliminate water wastage, implemented water recycling in the paint shop through the treatment and recirculation of process water, and operates an in-house Sewage Treatment Plant that reuses treated wastewater for gardening, flushing, and process applications. While primarily water-management measures, these initiatives reduce the overall environmental footprint of operations and build resilience against climate-related water stress.

On carbon sequestration and biodiversity, Chromewell has undertaken a tree plantation and greenbelt development drive across plant premises and surrounding areas, contributing to on-site carbon absorption and improving the ecological quality of its operational footprint.

The company complies with all applicable environmental regulations under the Environment Protection Act, 1986 and fulfils its reporting obligations to the State Control Pollution Board. Participation in the annual EcoVadis sustainability assessment provides an external framework for benchmarking and continuously improving climate and environmental performance.

b. describe how the transition plan aligns with the latest scientific evidence on the global effort needed to limit global warming to 1.5°C, including the source of the climate change-related scenarios used, and the methodologies and assumptions used to develop the transition plan;

The Transition Plan has taken into account of various secondary market data and publicly available information about the climate risk and physical risk, etc...and based on the findings the we are anticipating the plan is aligned with the **1.5°C**

c. report the total expenditure incurred by the implementation of the transition plan as monetary value and percentage of the total expenditure incurred in the reporting period;

The total expenditure incurred towards the implementation of the transition plan during the reporting period amounted to INR 4.59 crores. This expenditure primarily includes investments made towards the installation and implementation of the Solar Plant and Sewage Treatment Plant (STP) as part of the organization's sustainability and environmental initiatives.

The percentage of total expenditure incurred during the reporting period attributable to these transition plan initiatives may be calculated based on the organization's overall expenditure for the reporting period.

d. report the governance bodies or individual roles responsible for overseeing and implementing the transition plan and their responsibilities;

The Board of Directors directly oversee all the ESG initiatives. From an operational standpoint, the activities are closely reviewed by the CEO and CFO and are executed by Senior Manager-HR and Compliance Executive.

e. describe how the transition plan is embedded in its business strategy;

Our transition plan is fully embedded within our core business strategy, shifting sustainability from a compliance mandate to a fundamental operational blueprint. To achieve our targeted greenhouse gas (GHG) reductions, we are actively re-engineering our manufacturing and business processes to align daily operations with our long-term decarbonization goals. An example of this is choosing to use fiber optic laser machines instead of traditional Co2 laser machines. By embedding emission reduction practices at every individual step of our workflow, we ensure that sustainability directly drives our technological and operational evolution. Ultimately, this structural realignment inculcates a deep-rooted culture of environmental accountability, transforming how we execute operations while consistently mitigating our carbon footprint

f. report the targets to achieve the transition plan and progress toward them, including:

i. GHG emissions reduction targets reported under Disclosure 102-4; Scope 1 & 2
63% by 2035 and NetZero by 2050

ii. targets to phase out fossil fuels, the base year, and standards, methodologies, and assumptions used to set the targets; FY 2025-2026 is the recalculated base year and GHG protocol , ISO 14064 is used for the standards and methodologies

iii. other climate change mitigation targets, how these were set, what is covered, the base year, and their role within the transition plan;

NIL

g. describe how the transition plan aligns with just transition principles and how engagement with stakeholders informs its development and implementation;

NIL

h. describe the impacts on people and the environment from implementing the transition plan and the actions taken to manage them, including:

i. workers, local communities, and Indigenous Peoples;

Chromewell's transition actions have had a measurable positive impact on its workforce.

The installation of a welding fume extraction system with localized exhaust ventilation and filtration directly protects workers from harmful particulates and gases generated during welding operations, improving air quality on the shop floor and reducing occupational health risks at both plant locations. Solar power installation has contributed to a more

stable and sustainable energy environment within the facilities, while the tree plantation and greenbelt development initiative has improved the physical surroundings of the workplace, creating a greener and healthier environment for employees on a daily basis.

For local communities surrounding the Sanaswadi, Pune and Khatamba, Dewas plants, the company's rainwater harvesting system reduces competition for local groundwater resources — a meaningful benefit in regions facing increasing water stress. The greenbelt development extends green cover into areas surrounding the plant, improving local air quality and contributing to cooler microclimates that benefit nearby residents. Financial support for wildlife conservation and medical aid for injured stray animals, further strengthens Chromewell's positive relationship with the broader community by contributing to the ecological health of the region.

No Indigenous Peoples communities are present in or affected by Chromewell's areas of operation at either plant location.

ii. biodiversity;

Chromewell's transition and environmental initiatives have collectively produced positive biodiversity outcomes with no identified negative trade-offs. The tree plantation and greenbelt development drive across plant premises and surrounding areas has directly enhanced local biodiversity by restoring green cover, creating habitat corridors for local flora and fauna, and improving ecological conditions in what would otherwise remain as bare industrial land. Carbon sequestration from planted trees also contributes to the broader climate stabilization effort that underpins long-term biodiversity health globally.

The company's financial support for wildlife rescue, rehabilitation, and conservation actively contributes to the protection and recovery of wildlife species in its operating regions, extending its positive biodiversity impact beyond the plant boundary.

On the water side, water recycling in the paint shop reduces the volume of water withdrawn from local sources and the volume of processed water discharged into the surrounding environment. The in-house Sewage Treatment Plant ensures that wastewater is treated and reused on-site rather than released into natural water bodies, protecting local aquatic ecosystems from contamination. Together, these water-management measures reduce the indirect biodiversity pressure of Chromewell's operations on surrounding natural habitats. No significant negative biodiversity impacts have been identified as arising from the implementation of the transition plan or associated environmental initiatives. The company is also planning to install a rainwater harvesting system by FY2026–27.

i. describe how its public policy activities, including lobbying activities, are consistent with the transition plan;

Chromewell does not engage in direct lobbying activities or independent public policy advocacy on climate or sustainability matters. As a privately held automotive component manufacturer, the organization's engagement on public policy is limited to participation in industry associations and adherence to regulatory frameworks applicable to its sector. Where the organization participates in industry forums or association activities, such engagement is consistent with its climate transition plan and decarbonization objectives. Chromewell does not undertake any public policy positions that conflict with, or undermine, its stated sustainability commitments, including its SBTi-aligned emissions reduction targets. The organization remains committed to ensuring that any future public policy engagement,

whether direct or through industry associations, aligns with its transition plan and broader climate goals.

j. explain, in the absence of a transition plan, why it does not exist, and describe the steps being taken to develop it and the expected time frame. The plan is expected to be published by Q1'2027

102-2 Climate change adaptation plan

a. describe the impacts on people and the environment associated with its climate change-related risks and opportunities and how they were considered in the development of the adaptation plan;

Chromewell operates manufacturing facilities in Sanaswadi, Pune and Khatamba, Dewas, both of which are increasingly exposed to physical climate-related risks, including rising ambient temperatures, erratic monsoon patterns, and localized water stress. These risks have been considered in the development of the organization's climate adaptation actions, with focus on impacts to operations, workers, and surrounding environmental conditions.

Heat stress is identified as a key occupational risk for workers, particularly in production areas such as press shop operations, welding, and laser cutting, where baseline process heat is amplified by rising external temperatures. This has informed measures aimed at improving workplace environmental conditions, including localized ventilation and air quality management systems.

Water-related risks, including variability in rainfall and potential freshwater constraints, are relevant to both operational continuity and surrounding community needs. In response, Chromewell has deployed sensor-based water fixtures, water recycling in the paint shop, and an on-site Sewage Treatment Plant, and is planning to install a rainwater harvesting system by FY2026–27. These measures collectively reduce dependence on external freshwater sources and enhance operational resilience.

Environmental impacts related to reduced green cover and increasing heat stress have also been considered. Tree plantation and greenbelt development initiatives are implemented to improve local microclimatic conditions, enhance green cover, and support carbon sequestration. In addition, biodiversity conservation support activities reflect recognition of climate-related ecosystem risks in the broader operating environment.

From a business perspective, the transition toward electrification and energy-efficient equipment in agricultural and construction machinery, driven by key customers such as OEM, represents a climate-related opportunity. Chromewell's capabilities in precision manufacturing, including fiber optic laser cutting and robotic welding, support alignment with these evolving market requirements.

b. describe its adaptation plan, including:

i. policies and actions to adapt to climate change;

Chromewell's climate adaptation approach is integrated into its environmental management practices rather than defined as a standalone policy. Key actions include:

Installation of rainwater harvesting systems to enhance water resilience is planned by

FY26-27.

Implementation of water recycling systems in process areas and STP-treated reuse systems

Deployment of energy-efficient production technologies, including fiber optic laser cutting and robotic welding

Installation of localized ventilation and fume extraction systems to manage heat and air quality in production areas

Development of greenbelt areas and tree plantation initiatives to improve microclimatic conditions

ii. the source of the climate change-related scenarios used, the temperature projection included in the scenarios, and the methodologies and assumptions used to develop the adaptation plan;

A formal, quantified climate scenario analysis has not been undertaken as part of a standalone adaptation modelling exercise. However, the organization's adaptation actions are informed by observable regional climate trends, including rising temperatures and variability in monsoon patterns in Maharashtra and Madhya Pradesh, as well as operational risk assessments based on production conditions and water availability trends.

iii. the total expenditure incurred by the implementation of the adaptation plan as monetary value and percentage of the total expenditure incurred in the reporting period;

The total expenditure incurred towards the implementation of the transition plan during the reporting period amounted to INR 4.59 crores...

iv. the governance bodies or individual roles responsible for overseeing and implementing the adaptation plan and their responsibilities;

Climate-related adaptation measures are overseen through existing operational and environmental management structures at the plant level. Implementation responsibility lies with plant operations and engineering teams, with oversight through senior management review of environmental performance, regulatory compliance, and sustainability reporting processes.

v. the targets to achieve the adaptation plan and progress toward them;

Formal quantified targets specifically linked to climate adaptation have not been established. However, progress is tracked through operational indicators such as energy consumption, water usage, wastewater reuse rates, and environmental compliance performance.

vi. how the adaptation plan aligns with just transition principles and how engagement with stakeholders informs its development and implementation;

The adaptation approach indirectly supports just transition principles by prioritizing worker health and safety (e.g., heat stress mitigation through ventilation systems) and ensuring resource efficiency improvements that support operational continuity and job stability.

Stakeholder engagement, particularly through customer sustainability requirements (e.g., OEM supplier expectations) and internal operational feedback, informs the selection and prioritization of adaptation-related measures.

c. describe the impacts on people and the environment from implementing the adaptation plan and the actions taken to manage them, including for:

i. workers, local communities, and Indigenous Peoples;

Adaptation measures such as ventilation systems, water management infrastructure, and greenbelt development contribute to improved workplace environmental conditions,

including heat and air quality management. Water conservation measures also reduce pressure on local freshwater resources, indirectly benefiting surrounding communities.

ii. biodiversity;

Greenbelt development and tree plantation activities contribute to improved local ecological conditions and increased green cover within industrial areas. Water reuse and reduced discharge practices also help limit potential environmental stress on surrounding ecosystems.

d. explain, in the absence of an adaptation plan, why it does not exist, and describe the steps being taken to develop it and the expected time frame.

Chromewell does not currently maintain a standalone, formally documented climate change adaptation plan aligned to structured climate scenario modelling frameworks. Instead, climate adaptation measures are integrated within broader environmental management systems, operational risk assessments, and sustainability initiatives.

The organization is in the process of progressively strengthening its climate risk management approach through enhanced tracking of environmental performance indicators and alignment with evolving customer and regulatory expectations. A more structured adaptation planning framework, including formal scenario analysis and target-setting, is expected to be developed in future reporting cycles.

102-3 Just transition

a. report the total number of new employees recruited and a breakdown of this total by:

NIL

i. gender;

NIL

ii. employee type;

NIL

b. report the total number of employees whose work was terminated and a breakdown of this total by:

NIL

i. gender;

NIL

ii. employee type;

NIL

c. report the total number of redeployed employees and a breakdown of this total by:

NIL

i. gender;

NIL

ii. employee type;

NIL

d. report the total number of employees who received training for up- and re-skilling, and a breakdown of this total by:

NIL

i. gender;

NIL

ii. employee type;

NIL

e. report the total number of new workers who are not employees recruited and a breakdown of this total by gender;

NIL

f. report the total number of workers who are not employees whose work was terminated and a breakdown of this total by gender;

NIL

g. report the total number and percentage of new employees recruited whose basic pay is at or above the cost-of-living estimate, and describe actions taken or commitments made to address any gaps between basic pay and the cost-of-living estimate for workers reported under 102-3-a and 102-3-e;

NIL

h. list the locations of operation where the organization has impacts on local communities and Indigenous Peoples;

NIL

i. report the percentage of locations of operation listed under 102-3-h in which an agreement has been reached with affected or potentially affected local communities or Indigenous Peoples to safeguard their interests;

NIL

j. report contextual information necessary to understand the data reported under 102-3 and describe the methodologies and assumptions used to compile the data, including whether the numbers are reported:

NIL

i. in head count, full-time equivalent (FTE), or using another methodology;

NIL

ii. at the end of the reporting period, as an average across the reporting period, or using another methodology.

NIL

102-4 GHG emissions reduction targets and progress

a. report short-, medium-, and long-term gross Scope 1, Scope 2, and Scope 3 GHG emissions reduction targets in metric tons of CO₂ equivalent and as a percentage of base year emissions, where:

i. gross Scope 1, Scope 2, and Scope 3 GHG emissions reduction targets are reported separately or where Scope 1 and Scope 2 GHG emissions are combined;

Scope 1 and Scope 2 63% reduction by 2035 and 90% by 2050

ii. gross Scope 1 and Scope 2 GHG emissions reduction targets cover the total Scope 1 and Scope 2 GHG emissions reported under Disclosures 102-5 and 102-6;

Scope 1 and Scope 2 63% reduction by 2035 and 90% by 2050

iii. GHG removals, GHG trades, and avoided GHG emissions are excluded;

b. for each gross GHG emissions reduction target, report whether biogenic CO₂ emissions are included in the target;

NIL

c. for each gross Scope 2 GHG emissions reduction target, report whether the targets use the location-based or market-based method;

Chromewell has formally defined Scope 2 greenhouse gas (GHG) emissions reduction targets. Accordingly, the organization has applied the market-based method for Scope 2 target-setting, as it already generates on-site rooftop solar energy and, after self-

consumption, exports the excess to the grid, which also contributes to emission avoidance.

Scope 2 emissions are currently monitored using the location-based method for reporting purposes, based on emission factors published by the Central Electricity Authority (CEA) of India for electricity consumed at the Sanaswadi, Pune and Khatamba, Dewas facilities. However, this is used for emissions accounting only and not for target-setting, as no formal Scope 2 reduction targets have been established.

d. for each gross Scope 3 GHG emissions reduction target, list the Scope 3 categories covered by the targets;

Chromewell's Scope 3 GHG emissions reduction targets cover the following categories:

- Category 3.1 — Purchased Goods and Services
- Category 3.2 — Capital Goods
- Category 3.3 — Fuel and Energy Related Activities
- Category 3.4 — Upstream Transportation and Distribution
- Category 3.5 — Waste Generated in Operations
- Category 3.6 — Business Travel
- Category 3.7 — Employee Commuting
- Category 3.9 — Downstream Transportation and Distribution

These categories have been selected based on their materiality to Chromewell's value chain and the availability of sufficient activity data to enable credible target-setting and progress tracking. Together they represent the most significant sources of indirect emissions across both the upstream supply chain and downstream distribution activities of the company's operations.

e. for each gross GHG emissions reduction target, report the gases covered by the target; NIL

f. explain how the gross GHG emissions reduction targets align with the latest scientific evidence on the effort needed to limit global warming to 1.5°C; NIL

g. describe its gross GHG emissions reduction target revision policy; NIL

h. for each gross GHG emissions reduction target, report the base year, including:

i. the rationale for choosing it;

FY 2025–2026 has been selected as the base year as it reflects the organization's current operational boundary following the addition and removal of certain facilities during the reporting period. This ensures that the baseline is aligned with the updated and stabilized organizational structure.

In addition, the selected year represents a period of peak production across all operating facilities, providing a robust and representative baseline for energy performance tracking. This allows for more consistent comparison of future energy consumption trends and ensures that reported reductions are based on comparable operational conditions.

ii. base year emissions in metric tons of CO₂ equivalent;

| Financial Year | Scope 1 Emissions (tCO ₂ e) | Biogenic CO ₂ Emissions (tCO ₂ e) |
|----------------|--|---|
| FY2025-26 | 439.21 | NA |
| FY2024-25 | 251.88 | NA |
| FY2023-24 | 229.50 | NA |

iii. the context for any significant changes in emissions that triggered recalculations of base year emissions;

Recalculation of Base Year GHG Emissions:

In line with the GHG Protocol's significance threshold and our internal Inventory Management Plan, the base year and historical GHG emissions have been recalculated in FY 25–26. The recalculation has been undertaken to preserve the consistency, comparability and accuracy of our emissions inventory, and is driven by the following structural and methodological changes:

1. Structural changes in the operational boundary

- New facilities commissioned: Plant 1003 and Plant 1004 have been newly constructed and have commenced operations during the reporting period. Emissions from these facilities have been incorporated into the inventory and reflected in the recalculated base year to enable like-for-like comparison.
- Facility closures: The Metacoat Warehouse and the New Golden Warehouse have been decommissioned during the year. Emissions associated with these sites have been removed from the inventory across the reporting timeline.

2. Expansion of Scope 3 coverage

The Scope 3 boundary has been extended, wherever data availability permits, to include the following additional categories:

- Category 3.6 — Business Travel
- Category 3.7 — Employee Commuting
- Category 3.9 — Downstream Transportation and Distribution

3. Inclusion of Well-to-Tank (WTT) emissions

Well-to-Tank (WTT) emissions have now been incorporated across all applicable Scope 3 categories, ensuring that the inventory reflects the full lifecycle emissions associated with energy and fuel use.

4. Methodological refinement of emission factors

For Category 3.1 (Purchased Goods and Services), we have transitioned from spend-based emission factors to activity-based (material-specific) emission factors, in alignment with national standards and the GHG Protocol's hierarchy of data quality. This shift delivers wider coverage, greater accuracy, and a more robust baseline for tracking decarbonization progress against our science-based targets.

Net effect:

Taken together, these adjustments result in a more complete, accurate and audit-ready GHG inventory. The recalculated base year provides a consistent foundation for measuring year-on-year performance, supports our SBTi-aligned reduction trajectory, and ensures continued alignment with the GHG Protocol Corporate Standard, the Corporate Value Chain (Scope 3) Standard, and applicable national reporting requirements.

iv. the previously reported base year emissions, if base year emissions are recalculated;

FY 2022-2023 was the earlier base year with emission of 21653.10 tco2e

i. report the progress toward each gross GHG emissions reduction target using the inventory method, in metric tons of CO2 equivalent, and as a percentage of a base year emissions;

The base year has been revised and target is set in alignment with the SBTi standards and hence there is no progress to report for the current reporting period.

j. for each gross GHG emissions reduction target, explain how the progress toward the target was achieved and whether it is due to:

NIL

i. reductions as a result of the organization's initiatives; or

NIL

ii. other factors;

NIL

k. report standards, methodologies, assumptions, and calculation tools used.

Chromewell's GHG emissions inventory and reduction targets have been developed and reported using the following standards, methodologies, and tools:

Standards and Protocols:

GHG Protocol — The Corporate Accounting and Reporting Standard, the Scope 2 Guidance, and the Corporate Value Chain (Scope 3) Standard have been applied for the accounting and categorization of Scope 1, Scope 2, and Scope 3 emissions.

ISO 14064 — Applied for the quantification, monitoring, and reporting of the organization's greenhouse gas emissions and removals.

Target Setting and Validation:

Science Based Targets initiative (SBTi) — The organization's near-term emissions reduction targets and net-zero commitment have been validated by the SBTi. SBTi validation letter can be found [here](#) .

Scope 2 Accounting:

Scope 2 emissions are reported using both the location-based and market-based methods, in line with the GHG Protocol Scope 2 Guidance.

Emission Factors:

Emission factors have been sourced from recognized national and international databases, including the Central Electricity Authority (CEA), Government of India; the US Environmental Protection Agency (US EPA); the UK Department for Environment, Food & Rural Affairs (Defra); the Intergovernmental Panel on Climate Change (IPCC); the Global Logistics Emissions Council (GLEC) Framework (for transport and logistics emissions); and the ecoinvent database (for life-cycle and value-chain emissions).

Scope 2 location-based emissions are calculated using grid emission factors published by the CEA, applied to electricity consumption derived from actual utility bills.

Global Warming Potential (GWP):

Global Warming Potential values are based on the IPCC Fifth Assessment Report (AR5).

Calculation Tools:

GHG emissions data is captured, calculated, and managed through the ClimeUp ESG Data Management Platform (<https://platform.climeup.ai/>).

102-5 Scope 1 GHG emissions

a. report gross Scope 1 GHG emissions in metric tons of CO₂ equivalent, and in the calculation

i. include emissions of CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃;

| Facility | FY 2023-24 (tCO ₂ e) | FY 2024-25 (tCO ₂ e) | FY 2025-26 (tCO ₂ e) |
|------------------------|------------------------------------|------------------------------------|------------------------------------|
| 1001 - Pune | 157.69 | 141.87 | 137.50 |
| 1002 - Dewas | 64.05 | 74.66 | 74.77 |
| CCI - Dewas | 0.00 | 0.00 | 2.37 |
| 1003 - Pune | 0.00 | 29.51 | 97.24 |
| 1004 - CEPL Paint shop | 0.00 | 0.00 | 121.44 |
| Marc Warehouse | 6.34 | 4.78 | 5.89 |
| Ambition Warehouse | 0.00 | 0.00 | 0.00 |
| Metacoat Warehouse | 0.86 | 0.64 | 0.00 |
| New Golden | 0.56 | 0.42 | 0.00 |
| Total | 229.50 | 251.88 | 439.21 |

ii. include biogenic non-CO₂ GHG emissions produced by combustion or biodegradation of biomass from owned or controlled sources;

NA

iii. exclude GHG removals, GHG trades, and avoided emissions;

| Financial Year | Scope 1 Emissions (tCO ₂ e) | Biogenic Emissions (tCO ₂ e) | Remarks |
|----------------|---|--|-------------------|
| FY 2023-24 | 229.50 | NA | |
| FY 2024-25 | 251.88 | NA | |
| FY 2025-26 | 439.21 | NA | Revised Base year |

iv. use the global warming potential (GWP) values based on a 100-year timeframe from the latest IPCC assessment report;

GHG emissions were calculated using 100-year GWP values from the IPCC Fifth Assessment Report (AR5).

CO₂-1, CH₄-28, N₂O-265, SF₆-23,500, NF₃-16,100

b. provide a breakdown of gross Scope 1 GHG emissions by CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃, in metric tons and metric tons of CO₂ equivalent;

A disaggregated breakdown of gross Scope 1 GHG emissions by individual greenhouse gas (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃) is not separately reported. The emission factors applied from globally recognized databases are, in several cases, expressed directly in carbon dioxide equivalent (CO₂e) and do not consistently provide a gas-by-gas split. Accordingly, Scope 1 emissions are calculated and reported on a consolidated CO₂ equivalent (CO₂e) basis, using Global Warming Potential values from the IPCC Fifth Assessment Report (AR5).

The organization will evaluate the feasibility of providing a gas-wise breakdown in future reporting cycles, subject to the availability of disaggregated emission factor data.

c. report biogenic CO₂ emissions from the combustion or biodegradation of biomass from owned or controlled sources in metric tons, separately from gross Scope 1 GHG emissions;

Chromewell does not use bio-based fuel sources or generate biogenic CO₂ emissions from the combustion or biodegradation of biomass from owned or controlled sources. Therefore, biogenic CO₂ emissions are NIL to the organization’s operations and are not reported separately from gross Scope 1 greenhouse gas emissions.

d. report the base year for the calculation, including:

i. the rationale for choosing it;

FY 2025–2026 has been selected as the base year as it reflects the organization’s current operational boundary following the addition and removal of certain facilities during the reporting period. This ensures that the baseline is aligned with the updated and stabilized organizational structure.

In addition, the selected year represents a period of peak production across all operating facilities, providing a robust and representative baseline for energy performance tracking. This allows for more consistent comparison of future energy consumption trends and ensures that reported reductions are based on comparable operational conditions.

ii. base year emissions in metric tons of CO₂ equivalent separately for gross Scope 1 GHG emissions and biogenic CO₂ emissions;

| Financial Year | Scope 1 Emissions (tCO ₂ e) | Biogenic Emissions (tCO ₂ e) | Remarks |
|----------------|--|---|-------------------|
| FY 2023-24 | 229.50 | NA | |
| FY 2024-25 | 251.88 | NA | |
| FY 2025-26 | 439.21 | NA | Revised Base year |

iii. the context for any significant changes in emissions that triggered recalculations of base year emissions;

During the reporting period, two new facilities, Plant 1003 and Plant 1004, were commissioned and commenced operations. The Scope 1 emissions associated with these facilities have been included in the current emissions inventory and reflected in a recalculated base year to ensure consistent like-for-like comparison across reporting periods.

In addition, the Metacoat Warehouse and New Golden Warehouse were decommissioned during the year. The associated Scope 1 emissions from these facilities have been removed from the emissions inventory across the reporting timeline.

iv. the previously reported base year emissions, if base year emissions are recalculated;

FY 2022-2023 was the earlier base year with emission of 250.44 tco2e

e. report the consolidation approach for Scope 1 GHG emissions that is consistently applied across Scope 1, Scope 2, and Scope 3 GHG emissions, whether equity share, financial control, or operational control;

Chromewell applies the operational control approach for consolidating Scope 1, Scope 2, and Scope 3 greenhouse gas (GHG) emissions. Under this approach, emissions are included from all facilities and operations over which the organization has the authority to implement and enforce operating policies.

This consolidation method is applied consistently across all GHG reporting scopes to ensure comparability and consistency in emissions accounting. The approach enables effective monitoring and management of emissions across operational sites and supports decision-making related to emissions reduction initiatives.

Scope 1 emissions reported by the organization include all facilities and operations within the financial reporting boundary that are under its operational control.

f. report standards, methodologies, assumptions, and calculation tools used, including the source of the emission factors used.

Gross Scope 1 greenhouse gas emissions are calculated in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and applicable Global Reporting Initiative (GRI) requirements. An activity-based calculation methodology is applied.

Emissions are derived from operational activity data, including fuel consumption from stationary and mobile combustion sources, refrigerant usage, and other direct emission sources. This data is supported by internal metering records and procurement information.

Emission factors are obtained from recognized secondary sources, including the UK Department for Environment, Food and Rural Affairs (DEFRA) and the United States Environmental Protection Agency (US EPA), as well as other nationally relevant databases where applicable. These factors are applied consistently across the reporting period.

Global Warming Potential (GWP) values are based on the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5) to ensure consistency with the GHG Protocol methodology.

This approach is applied to ensure consistency, transparency, and comparability of emissions data across reporting periods.

102-6 Scope 2 GHG emissions

a. report gross Scope 2 GHG emissions in metric tons of CO₂ equivalent, and in the calculation

| Facility | FY 2023-24 (tCO ₂ e) | FY 2024-25 (tCO ₂ e) | FY 2025-26 (tCO ₂ e) |
|------------------------|------------------------------------|------------------------------------|------------------------------------|
| 1001 - Pune | 805.76 | 699.94 | 656.17 |
| 1002 - Dewas | 391.21 | 443.39 | 444.05 |
| CCI - Dewas | 58.18 | 42.63 | 145.20 |
| 1003 - Pune | 0.00 | 365.83 | 466.09 |
| 1004 - CEPL Paint shop | 0.00 | 0.00 | 0.00 |
| Marc Warehouse | 163.00 | 119.43 | 157.62 |
| Ambition Warehouse | 15.41 | 11.29 | 14.21 |

| | | | |
|--------------------|----------------|----------------|----------------|
| Metacoat Warehouse | 164.30 | 123.26 | 0.00 |
| New Golden | 345.70 | 259.35 | 0.00 |
| Total | 1943.56 | 2065.12 | 1883.34 |

i. include emissions of CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃;

| Financial Year | Scope 2 Emissions (tCO₂e) | Biogenic Emissions (tCO₂e) | Remarks |
|-----------------------|---|--|-------------------|
| FY 2023-24 | 1,943.55 | NA | |
| FY 2024-25 | 2,065.12 | NA | |
| FY 2025-26 | 1,883.34 | NA | Revised Base year |

ii. include biogenic non-CO₂ GHG emissions produced by combustion or biodegradation of biomass from owned or controlled sources;

NA

iii. exclude GHG removals, GHG trades, and avoided emissions;

NA

iv. use the global warming potential (GWP) values based on a 100-year timeframe from the latest IPCC assessment report;

GHG emissions were calculated using 100-year GWP values from the IPCC Fifth Assessment Report (AR5).

C02-1, CH4-28, N2O-265, SF6-23,500, NF3-16,100

b. provide a breakdown of gross Scope 2 GHG emissions by CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃, in metric tons and metric tons of CO₂ equivalent;

A disaggregated breakdown of gross Scope 1 GHG emissions by individual greenhouse gas (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃) is not separately reported. The emission factors applied from globally recognized databases are, in several cases, expressed directly in carbon dioxide equivalent (CO₂e) and do not consistently provide a gas-by-gas split. Accordingly, Scope 1 emissions are calculated and reported on a consolidated CO₂ equivalent (CO₂e) basis, using Global Warming Potential values from the IPCC Fifth Assessment Report (AR5).

The organization will evaluate the feasibility of providing a gas-wise breakdown in future reporting cycles, subject to the availability of disaggregated emission factor data.

c. report biogenic CO₂ emissions from the combustion or biodegradation of biomass from owned or controlled sources in metric tons, separately from gross Scope 2 GHG emissions;

Chromewell does not use bio-based fuel sources or generate biogenic CO₂ emissions from the combustion or biodegradation of biomass from owned or controlled sources. Therefore, biogenic CO₂ emissions are NIL to the organization's operations and are not reported separately from gross Scope 1 greenhouse gas emissions.

d. report the base year for the calculation, including:

i. the rationale for choosing it;

FY 2025–2026 has been selected as the base year as it reflects the organization's current operational boundary following the addition and removal of certain facilities during the reporting period. This ensures that the baseline is aligned with the updated and stabilized organizational structure.

In addition, the selected year represents a period of peak production across all operating facilities, providing a robust and representative baseline for energy performance tracking. This allows for more consistent comparison of future energy consumption trends and ensures that reported reductions are based on comparable operational conditions.

ii. base year emissions in metric tons of CO2 equivalent separately for gross Scope 2 GHG emissions and biogenic CO2 emissions;

| Financial Year | Scope 2 Emissions (tCO2e) | Biogenic Emissions (tCO2e) | Remarks |
|----------------|---------------------------|----------------------------|-------------------|
| FY 2023-24 | 1,943.55 | NA | |
| FY 2024-25 | 2,065.12 | NA | |
| FY 2025-26 | 1,883.34 | NA | Revised Base year |

iii. the context for any significant changes in emissions that triggered recalculations of base year emissions;

In line with the approach applied to Scope 1 emissions, the commissioning of Plant 1003 and Plant 1004 has led to the inclusion of their purchased electricity-related Scope 2 emissions in the current reporting boundary, with a corresponding recalculation of base year emissions to ensure consistency and comparability. Similarly, the decommissioning of the Metacoat Warehouse and New Golden Warehouse has resulted in the exclusion of their Scope 2 emissions from all reporting periods. These adjustments ensure that the organizational boundary remains consistent over time and that emissions data remains comparable across reporting years.

iv. the previously reported base year emissions, if base year emissions are recalculated;

FY 2022-2023 was the earlier base year with emission of 1745.18 tco2e

e. report the consolidation approach for Scope 2 GHG emissions that is consistently applied across Scope 1, Scope 2, and Scope 3 GHG emissions, whether equity share, financial control, or operational control;

The organization applies the operational control approach for consolidating Scope 1, Scope 2, and Scope 3 greenhouse gas (GHG) emissions. Under this approach, emissions are accounted for from all facilities and operations over which the organization has the authority to implement operational and environmental policies. This approach ensures a consistent and practical basis for GHG accounting across the organization and supports effective monitoring, management, and decision-making related to emissions reduction initiatives.

Accordingly, Scope 2 emissions include all entities and operations within the organizational boundary that are under operational control.

f. report standards, methodologies, assumptions, and calculation tools used, including the source of the emission factors used.

Scope 2 GHG emissions have been calculated using the location-based method in accordance with the GHG Protocol Scope 2 Guidance. This method applies average grid emission factors to reflect the emissions intensity of the electricity consumed across the organization's facilities.

Emission factors have been sourced from the Central Electricity Authority (CEA) of India, representing the national grid average emissions intensity. Electricity consumption data is derived from metered utility bills for both operational plants and is consistently applied across the reporting period. No estimation or proxy data has been used where primary consumption data is available.

102-7 Scope 3 GHG emissions

a. report gross Scope 3 GHG emissions in metric tons of CO₂ equivalent, and in the calculation:

i. include GHG emissions for each Scope 3 category;

| Scope 3 Category | FY 2023-24 (tCO ₂ e) | FY 2024-25 (tCO ₂ e) | FY 2025-26 (tCO ₂ e) |
|--|------------------------------------|------------------------------------|------------------------------------|
| 3.1 — Purchased goods and services | 42,631.04 | 44,132.39 | 53,662.01 |
| 3.2 — Capital goods | 26.30 | 53.99 | 275.99 |
| 3.3 — Fuel- and energy-related activities | 262.80 | 288.33 | 303.88 |
| 3.4 — Upstream transportation and distribution | 231.10 | 228.99 | 328.98 |
| 3.5 — Waste generated in operations | 11.90 | 13.11 | 17.22 |
| 3.6 — Business travel | 562.68 | 454.78 | 166.43 |
| 3.7 — Employee commuting | 576.70 | 616.81 | 788.23 |
| 3.9 — Downstream transportation and distribution | 77.92 | 68.49 | 77.79 |
| Total | 44,380.44 | 45,856.89 | 55,620.53 |

ii. include emissions of CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃;

| Financial Year | Scope 3 Emissions (tCO ₂ e) | Remarks |
|----------------|---|-------------------|
| FY 2023-24 | 44,380.44 | |
| FY 2024-25 | 45,856.90 | |
| FY 2025-26 | 55,620.52 | Revised Base year |

iii. include biogenic non-CO₂ GHG emissions from the combustion or biodegradation of biomass in the upstream and downstream value chain;

NA

iv. exclude GHG removals, GHG trades, and avoided emissions;

NA

v. use the global warming potential (GWP) values based on a 100-year timeframe from the latest IPCC assessment report;

GHG emissions were calculated using 100-year GWP values from the IPCC Fifth Assessment Report (AR5).

CO₂-1, CH₄-28, N₂O-265, SF₆-23,500, NF₃-16,100

b. provide a breakdown of gross Scope 3 GHG emissions by each of the 15 Scope 3 categories in metric tons of CO₂ equivalent;

| Scope 3 Category | FY 2023-24 (tCO ₂ e) | FY 2024-25 (tCO ₂ e) | FY 2025-26 (tCO ₂ e) |
|------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| 3.1 — Purchased goods and services | 42,631.04 | 44,132.39 | 53,662.01 |

| | | | |
|--|------------------|------------------|------------------|
| 3.2 — Capital goods | 26.30 | 53.99 | 275.99 |
| 3.3 — Fuel- and energy-related activities | 262.80 | 288.33 | 303.88 |
| 3.4 — Upstream transportation and distribution | 231.10 | 228.99 | 328.98 |
| 3.5 — Waste generated in operations | 11.90 | 13.11 | 17.22 |
| 3.6 — Business travel | 562.68 | 454.78 | 166.43 |
| 3.7 — Employee commuting | 576.70 | 616.81 | 788.23 |
| 3.9 — Downstream transportation and distribution | 77.92 | 68.49 | 77.79 |
| Total | 44,380.44 | 45,856.89 | 55,620.53 |

c. report biogenic CO₂ emissions from the combustion or biodegradation of biomass in the upstream and downstream value chain in metric tons, separately from gross Scope 3 GHG emissions, and a breakdown of this total by each of the 15 Scope 3 categories;

NA. Chromewell doesn't have any bio-based fuel sources for combustion.

d. report the base year for the calculation, including:

Reporting note: Please proceed as per GHG report

i. the rationale for choosing it;

FY 2025–2026 has been selected as the base year as it reflects the organization's current operational boundary following the addition and removal of certain facilities during the reporting period. This ensures that the baseline is aligned with the updated and stabilized organizational structure.

In addition, the selected year represents a period of peak production across all operating facilities, providing a robust and representative baseline for energy performance tracking. This allows for more consistent comparison of future energy consumption trends and ensures that reported reductions are based on comparable operational conditions.

ii. base year emissions in metric tons of CO₂ equivalent separately for gross Scope 3 GHG emissions and biogenic CO₂ emissions;

| Financial Year | Scope 3 Emissions (tCO ₂ e) | Remarks |
|----------------|--|-------------------|
| FY 2023-24 | 44,380.44 | |
| FY 2024-25 | 45,856.90 | |
| FY 2025-26 | 55,620.52 | Revised Base year |

iii. the context for any significant changes in emissions that triggered recalculations of base year emissions;

During the reporting period, three key methodological and boundary-related enhancements were introduced to the Scope 3 greenhouse gas inventory, resulting in changes that necessitate recalculation of base year emissions to ensure consistency and comparability.

First, the Scope 3 boundary has been expanded to include additional categories where reliable data is available, specifically Category 3.6 Business Travel, Category 3.7 Employee Commuting, and Category 3.9 Downstream Transportation and Distribution. This expansion improves the completeness and representativeness of the organization's value chain emissions inventory.

Second, Well-to-Tank (WTT) emissions have been incorporated across all relevant Scope

3 categories. This enhancement ensures that emissions associated with the full lifecycle of fuels and energy sources are included, rather than limiting the assessment to combustion or direct use-phase emissions alone.

Third, for Category 3.1 Purchased Goods and Services, the calculation methodology has been upgraded from a spend-based approach to an activity-based, material-specific emission factor approach. This change aligns with the GHG Protocol hierarchy of data quality and improves the precision, transparency, and reliability of emissions data used for reporting and target tracking.

Collectively, these refinements improve data quality, coverage, and methodological robustness, enabling a more accurate and decision-useful baseline for emissions tracking and decarbonization performance evaluation.

iv. the previously reported base year emissions, if base year emissions are recalculated;

FY 2022-2023 was the earlier base year with emission of 19657.48 tco2e

e. report the consolidation approach for Scope 3 GHG emissions that is consistently applied across Scope 1, Scope 2, and Scope 3 GHG emissions, whether equity share, financial control, or operational control;

The organization applies the operational control approach for consolidating Scope 1, Scope 2, and Scope 3 greenhouse gas (GHG) emissions. Under this approach, emissions are accounted for from all facilities and operations over which the organization has the authority to implement operational and environmental policies. This ensures a consistent consolidation boundary across all emission scopes and enables coherent monitoring, management, and reporting of GHG emissions.

This approach provides a practical and consistent basis for emissions accounting across the organization's operations and supports effective decision-making and decarbonization initiatives.

All reported emissions, including Scope 3, are consolidated within the same operational control boundary applied to Scope 1 and Scope 2 emissions.

f. report standards, methodologies, assumptions, and calculation tools used, including the sources of the emission factors used.

Scope 3 greenhouse gas emissions have been calculated in accordance with the GHG Protocol Corporate Value Chain (Scope 3) Standard. A category-specific approach has been applied, consistent with the GHG Protocol hierarchy of data quality and data availability.

For Category 3.1 Purchased Goods and Services, the methodology has been upgraded from a spend-based approach to an activity-based, material-specific approach using mass-based activity data and emission factors sourced from nationally recognized databases and relevant industry references. This enhancement improves data accuracy and alignment with higher-tier data quality methods under the GHG Protocol.

For Category 3.6 Business Travel and Category 3.7 Employee Commuting, emissions are calculated using an activity-based methodology based on distance travelled and mode of transport, with emission factors sourced from DEFRA and other recognized international databases.

For Category 3.9 Downstream Transportation and Distribution, a distance- and weight-based methodology has been applied using available logistics data, supported by emission factors from recognized freight transport datasets.

Well-to-Tank (WTT) emissions have been included across all relevant Scope 3 transportation-related categories using upstream fuel lifecycle emission factors from DEFRA and other recognized sources, ensuring that full lifecycle emissions associated with fuel consumption are captured.

Global Warming Potential (GWP) values applied across all Scope 3 categories are consistent with the IPCC Fifth Assessment Report (AR5).

102-8 GHG emissions intensity

a. report GHG emissions intensity ratio(s), including the gross GHG emissions in metric tons of CO₂ equivalent (the numerator) and the organization-specific metric (the denominator) chosen to calculate the ratio(s);

| Facility | FY 2023-24 (tCO ₂ e/employee) | FY 2024-25 (tCO ₂ e/employee) | FY 2025-26 (tCO ₂ e/employee) |
|-----------------------|---|---|---|
| 1001 - Pune | 48.17 | 49.31 | 53.85 |
| 1002 - Dewas | 55.13 | 56.77 | 51.14 |
| CCI - Dewas | 55.12 | 38.48 | 34.37 |
| 1003 - Pune 2 | NA | 19.28 | 41.44 |
| 1004 - CEPL Paintshop | NA | NA | 4.90 |
| Marc Warehouse | 1.73 | 1.28 | 1.42 |
| Ambition Warehouse | 0.69 | 0.45 | 0.46 |

b. report the scope(s) of GHG emissions included in the intensity ratio(s), whether Scope 1, Scope 2, or Scope 3.

All 3 scopes (Scope 1, Scope 2 and Scope 3) are included in the emission intensity calculation

102-9 GHG removals in the value chain

a. report the total Scope 1 GHG removals in metric tons of CO₂ equivalent, excluding any GHG trades, and a breakdown of this total by each storage pool;

Chromewell does not report any Scope 1 GHG removals for the reporting period. As FY 2025–26 is the organization's base year for GHG accounting, no GHG removal activities have been undertaken, and accordingly, total Scope 1 GHG removals are nil (0 tCO₂e).

As there are no removals to report, a breakdown by storage pool is NIL for the current reporting period.

b. for each type of storage pool, describe how quality criteria are monitored to manage the risk of non-permanence;

NIL

c. report the intended use of GHG removals;

NIL

d. describe the impacts on people and the environment from its Scope 1 GHG removals, and the actions taken to manage them, including for:

NIL

i. workers, local communities, and Indigenous Peoples;

NIL

ii. biodiversity;

NIL

e. report standards, methodologies, assumptions, and calculation tools used.

NIL

102-10 Carbon credits

a. report the total amount of carbon credits canceled in metric tons of CO₂ equivalent and a breakdown of this total by removal or reduction projects;

Chromewell did not purchase or cancel any carbon credits during the reporting period.

As no carbon credits were cancelled, a breakdown by removal or reduction projects is NIL for the current reporting period.

b. for each project where carbon credits have been canceled, report:

NIL

i. project name and ID;

NIL

ii. project type;

NIL

iii. cancellation serial number, cancellation date, and vintage;

NIL

iv. host country and issuing registry;

NIL

c. for each carbon credit project reported under 102-10-b, describe how the project adheres to each of the following quality criteria:

NIL

i. additionality;

NIL

ii. credible baselines;

NIL

iii. permanence;

NIL

iv. leakage avoidance;

NIL

v. unique issuance and claiming;

NIL

vi. regular monitoring;

NIL

vii. independent validation and verification;

NIL

viii. GHG program governance;

NIL

d. report the purpose of carbon credit cancellation;

NIL

e. describe the impacts on people and the environment from projects where carbon credits are purchased and how the organization continuously monitors and evaluates them, including:

NIL

i. the categories of stakeholders consulted in project implementation;

NIL

ii. how human rights are respected;

NIL

iii. how socio-economic benefits are provided to local communities and Indigenous Peoples;

NIL

iv. how biodiversity is conserved;

NIL

v. how trade-offs are assessed.

NIL

14.3 Energy (GRI 103 — Topic Standard 2025)

103-1 Energy policies and commitments

a. describe how its energy-related policies and commitments contribute to energy consumption reduction, energy efficiency, and the transition to renewable energy sources;

Refer [ENV100 CW-ENV-002-Energy & GHG Emissions Reduction Policy](#)-Page # 5 &6

Website link for the policy :

b. describe the impacts on the economy, environment, and people that may result from its energy consumption and the transition to renewable energy sources.

Refer [ENV100 CW-ENV-002-Energy & GHG Emissions Reduction Policy](#)-Page # 5 &6

103-2 Energy consumption and self-generation within the organization

a. report total fuel consumption within the organization in joules, watt-hours, or multiples, and a breakdown of this total by:

| Energy Source | Consumption (GJ) |
|---------------|------------------|
| Diesel | 2,639.73 |
| Petrol | 319.34 |
| LPG | 1,944.79 |
| Total | 9541.0224 |

i. renewable and non-renewable energy sources;

The organization's energy consumption includes the following non-renewable energy sources: diesel, petrol, petroleum-based oil products, and liquefied petroleum gas (LPG).

ii. each activity in which the fuel is consumed for each renewable and non-renewable energy source;

Diesel: Used in diesel generator sets for electricity backup and power supply during operational requirements.

Petrol: Used primarily in company-owned motor vehicles for transportation activities.

Oil products: Used in diesel generator sets, compressors, and hydraulic machinery to support operational and manufacturing processes.

LPG: Used as welding gas in fabrication and manufacturing and painting operations.

b. report total purchased electricity, heating, cooling, and steam consumption within the organization in joules, watt-hours, or multiples, and a breakdown of this total by:

i. renewable and non-renewable energy sources;

Grid Electricity

ii. electricity, heating, cooling, and steam consumption for each renewable and non-renewable energy source;

Total Electricity Purchased-2650284 kWh

c. report total self-generated renewable electricity, heating, cooling, and steam consumption within the organization in joules, watt-hours, or multiples, and a breakdown of this total by electricity, heating, cooling, and steam consumption for each activity in which it is consumed for each renewable energy source;

955771 kWh

d. report total self-generated electricity, heating, cooling, and steam sold in joules, watt-hours, or multiples, and a breakdown of this total by:

i. renewable and non-renewable energy sources;

Solar Energy-955771 kWh

ii. electricity, heating, cooling, and steam sold for each renewable and non-renewable energy source;

Solar Sent back to MSEB grid-416764 kWh

e. report whether contractual instruments are used to disclose information on purchased electricity, heating, cooling, and steam consumption, and if so, describe how the contractual instruments adhere to quality criteria to ensure accuracy and consistency;

NA

f. report standards, methodologies, assumptions, and calculation tools used, including the source of the conversion factors used.

NA

103-3 Upstream and downstream energy consumption

a. report total significant energy consumption in its upstream and downstream value chain in joules, watt-hours, or multiples, and list the upstream and downstream categories in which significant energy consumption occurs;

Relevant energy consumption data, including significant energy use across the value chain, has been reported and independently verified in the attached Independent GHG Assurance Statement.

b. report standards, methodologies, assumptions, and calculation tools used, including the source of the conversion factors used.

The calculation has been done based on the GHG protocol standards and guidance.

103-4 Energy intensity

a. report energy intensity ratio(s), including the energy consumption in joules, watt-hours, or multiples (the numerator) and the organization-specific metric (the denominator) chosen to calculate the ratio(s);

No. of Employees-1487

b. report whether the energy intensity ratio(s) include energy consumption within the organization, in its upstream and downstream value chain, or both;

Within the Organization

c. report the types of energy consumption included in the energy intensity ratio(s), whether fuel, electricity, heating, cooling, or steam.

| Energy Source | Consumption (GJ) |
|---------------|------------------|
| Diesel | 2,639.73 |
| Petrol | 319.34 |
| LPG | 1,944.79 |
| Total | 9541.0224 |

103-5 Reduction in energy consumption

a. report the reduction in energy consumption achieved in joules, watt-hours, or multiples, including whether and how it is due to:

i. reductions from the organization's conservation and efficiency initiatives;

The organization has implemented a range of energy conservation and efficiency measures across its operations to reduce overall energy consumption. During the reporting period, optimization of equipment utilization and the adoption of energy-efficient technologies contributed to improved operational efficiency and reduced energy use.

In addition, employee awareness initiatives were conducted to promote responsible energy consumption practices across operational areas. System based preventive maintenance programs were also strengthened, helping to enhance equipment performance, reduce energy losses, and improve overall system efficiency.

The organization continues to identify and evaluate further opportunities to enhance energy efficiency and strengthen its sustainability performance.

ii. other factors;

b. report the types of energy consumption included in the reduction, whether fuel, electricity, heating, cooling, or steam;

NIL

c. report whether the reduction in energy consumption was achieved within the organization, in its upstream and downstream value chain, or both, and list the upstream and downstream categories in which reduction was achieved;

NIL

d. report whether the reduction in energy consumption is estimated, modelled, or sourced from direct measurements and, if applicable, the estimations or modelling methods used;

NIL

e. report the base year or baseline for calculating the reduction in energy consumption, including:

FY 2025-2026

i. the rationale for choosing it;

FY 2025–2026 has been selected as the base year as it reflects the organization's current operational boundary following the addition and removal of certain facilities during the reporting period. This ensures that the baseline is aligned with the updated and stabilized organizational structure.

In addition, the selected year represents a period of peak production across all operating facilities, providing a robust and representative baseline for energy performance tracking. This allows for more consistent comparison of future energy consumption trends and ensures that reported reductions are based on comparable operational conditions.

ii. energy consumption in the base year or baseline;

Total Electricity Purchased-2650284 kWh

f. report standards, methodologies, assumptions, and calculation tools used.

Chromewell's energy reduction data is reported in accordance with GRI Standards and expressed in gigajoules or kilowatt-hours. Reductions are calculated using a baseline

comparison methodology actual energy consumed in the current reporting period is compared against a defined baseline year to determine the reduction achieved. Fiber optic laser efficiency gains are estimated based on the difference in specific energy consumption energy per unit of material processed. Calorific values and energy conversion factors are sourced from the Bureau of Energy Efficiency India and IPCC guidelines where applicable, and grid electricity is converted using CEA published factors. Where direct metering of individual equipment is not available, energy consumption is estimated based on equipment rated power, operating hours, and utilization rates recorded in production logs. All calculations are performed using internally developed spreadsheet tools drawing on monthly utility bills, solar inverter records, fuel purchase records, and equipment operating logs at both Pune and Dewas plant locations.

14.4 Materials (GRI 301)

301-1 Materials used by weight or volume

Chromewell is a manufacturing company that directly uses steel, tubing, and other process materials across its press shop, laser cutting, welding, and fabrication operations at both Pune and Dewas plants. These are all non-renewable materials sourced from domestic suppliers.

At present the company does not have a formal system in place to track and report total raw material consumption by weight or volume across all processes. Chromewell is actively working toward setting up a structured material tracking system to capture this data and report it in future reporting periods.

i. non-renewable materials used;

NIL

ii. renewable materials used.

NIL

301-2 Recycled input materials used

NIL

a. Percentage of recycled input materials used to manufacture the organization's primary products and services.

NIL

301-3 Reclaimed products and their packaging materials

NIL

a. Percentage of reclaimed products and their packaging materials for each product category.

NIL

.b. How the data for this disclosure have been collected.

NIL

14.5 Water and Effluents (GRI 303)

303-1 Interactions with water as a shared resource

a. A description of how the organization interacts with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts the organization has caused or contributed to, or that are directly linked to its operations, products, or services by its business relationships (e.g., impacts caused by runoff).

The organization uses water primarily for operational processes and domestic purposes across its facilities. Water is withdrawn from groundwater and third party consumed during operations, and discharged after appropriate treatment in compliance with regulatory standards. The organization monitors its water usage and aims to minimize any adverse impacts, including wastewater discharge and runoff.

b. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used.

The organization identifies water-related impacts through periodic internal assessments of operations and resource usage. The scope includes all operational sites, covering the reporting period, using available consumption data and compliance records. Standard methodologies and regulatory guidelines are referred to for evaluating water usage and discharge impacts.

c. A description of how water-related impacts are addressed, including how the *i. organization works with stakeholders to steward water as a shared resource, and how it engages with suppliers or customers with significant water-related impacts.*

The organization addresses water-related impacts by implementing water conservation practices and ensuring proper wastewater treatment. It engages with internal stakeholders and relevant authorities to promote responsible water use as a shared resource. Efforts are also made to encourage suppliers and partners to adopt sustainable water management practices.

d. An explanation of the process for setting any water-related goals and targets that are part of the organization's approach to managing water and effluents, and how they relate to public policy and the local context of each area with water stress

Water-related goals are set based on historical consumption trends, operational requirements, and regulatory expectations. The organization considers local water availability and stress levels while defining targets to ensure responsible usage. These goals are periodically reviewed and aligned with applicable policies and sustainability objectives.

303-2 Management of water discharge-related impacts

a. A description of any minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including:

The organization has established minimum standards for effluent discharge to ensure compliance with applicable environmental regulations and to minimize impacts on water resources. Wastewater generated from manufacturing and utility operations is treated through appropriate treatment systems before discharge or reuse. The discharge standards are determined based on applicable Central Pollution Control Board (CPCB) guidelines, State Pollution Control Board requirements, consent conditions, and industry best practices. Key water quality parameters are regularly monitored to ensure compliance with the prescribed standards.

i. how standards for facilities operating in locations with no local discharge requirements were determined;

For facilities operating in locations where local effluent discharge requirements are not available, the organization applies internal discharge standards based on applicable national regulations, recognized industry practices, and relevant guidelines issued by the Central Pollution Control Board (CPCB) or other internationally accepted standards, as applicable. This ensures a consistent approach to wastewater management and compliance across all operations.

ii. any internally developed water quality standards or guidelines;

NA

iii. any sector-specific standards considered;

NA

iv. whether the profile of the receiving waterbody was considered.

NA

303-3 Water withdrawal

a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:

11.88

i. Surface water;

Not available

ii. Groundwater;

Not available

iii. Seawater;

Not available

iv. Produced water;

Not available

v. Third-party water.

11.88

Water Withdrawal By Source (Megalitre)

| Water Source | 1001 | 1002 | 1003 | 1004 | CCI | Ambition | Marc | Total |
|-------------------|------|------|------|------|------|----------|------|-------|
| Third Party water | 3.78 | 1.56 | 4.98 | | 1.56 | - | - | 11.88 |

b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:

The water stress analysis to be done for all the withdrawal and it is planned for FY26-27 and for the current reporting year ,there is no breakdown of the water sources.

i. Surface water;

NIL

ii. Groundwater;

NIL

iii. Seawater;

NIL

iv. Produced water;

NIL

v. Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.

NIL

c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories: There is no breakdown of the water sources for the current reporting year and it is planned for FY26-27.

i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids);

NIL

ii. Other water ($>1,000$ mg/L Total Dissolved Solids)

NIL

d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

NIL

303-4 Water discharge

a. Total water discharge to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable:

0.864

i. Surface water;

NIL

ii. Groundwater;

NIL

iii. Seawater;

NIL

iv. Third-party water, and the volume of this total sent for use to other organizations, if applicable.

NIL

b. A breakdown of total water discharge to all areas in megaliters by the following categories:

There is no breakdown of the water discharge for the current reporting year and it is planned for FY26-27 and the smart meters are yet to be deployed for automated data tracking.

i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids);

NIL

ii. Other water ($>1,000$ mg/L Total Dissolved Solids).

NIL

c. Total water discharge to all areas with water stress in megaliters, and a breakdown of this total by the following categories:

NIL

i. Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids);

NIL

ii. Other water ($>1,000$ mg/L Total Dissolved Solids).

NIL

d. Priority substances of concern for which discharges are treated, including:

NIL

i. how priority substances of concern were defined, and any international standard, authoritative list, or criteria used;

NIL

ii. the approach for setting discharge limits for priority substances of concern;

NIL

iii. number of incidents of non-compliance with discharge limits

NIL

e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

NIL

Water Discharge (Megalitre)

| Water Discharge Source | 1001 | 1002 | 1003 | 1004 | CCI | Ambition | Marc | Total |
|------------------------|-------|------|------|------|-----|----------|------|-------|
| Sludge Tanker | 0.903 | - | - | - | - | - | - | 0.903 |

303-5 Water consumption

a. Total water consumption from all areas in megaliters

3.23624

b. Total water consumption from all areas with water stress in megaliters.

Based on the water stress assessment conducted using the World Resources Institute Aqueduct Water Risk Atlas, the organization's operating locations at Sanaswadi and Dewas are classified under "Extremely High" water stress areas (>80%). Accordingly, the total water consumption from water-stressed areas during the reporting period was 3.236 ML.

c. Change in water storage in megaliters, if water storage has been identified as having a significant water-related impact.

The organization has assessed its water-related impacts and has not identified water storage as a significant water-related impact during the reporting period. Accordingly, no material change in water storage was observed, and this disclosure is considered NIL.

d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modelled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors

Water withdrawal data is compiled based on direct measurements from installed water meters and supporting records such as water purchase bills, utility invoices, and internal consumption logs, as applicable. The data is collected and consolidated at the facility level using actual consumption records. Standard unit conversions and internal data validation checks are applied to ensure accuracy, consistency, and completeness of the reported water data.

Water Consumption (Megalitre)

| Water Consumption source | 1001 | 1002 | 1003 | 1004 | CCI | Ambition | Marc | Total |
|---------------------------------|-------------|-------------|-------------|-------------|------------|-----------------|-------------|--------------|
| Reverse Osmosis Water | - | - | - | 1.98 | - | - | - | 3.23624 |
| Demineralised (DM) Water | - | - | - | 0.932 | - | - | - | |
| Water Bottles | - | - | - | - | - | 0.02424 | 0.3 | |

14.6 Emissions — ODS and Air Pollutants (GRI 305)

305-6 Emissions of ozone-depleting substances (ODS)

a. Production, imports, and exports of ODS in metric tons of CFC-11 (trichlorofluoromethane) equivalent.

The organization did not produce, import, export, or use any ozone-depleting substances (ODS) during the reporting period. Accordingly, ODS emissions were reported as Nil (0 metric tons of CFC-11 equivalent).

b. Substances included in the calculation.

A review of refrigerants, fire suppression systems, and process gases used across operations, including methylene chloride (R-30), carbon dioxide, and inert gas mixtures, confirmed that no substances classified as ozone-depleting substances were used during the reporting period.

c. Source of the emission factors used.

NIL, as no ozone-depleting substances were identified during the reporting period.

d. Standards, methodologies, assumptions, and/or calculation tools used.

Refrigerants, fire suppression systems, and process gases used across operations were reviewed against ozone-depleting substances regulated under the United Nations Environment Programme Montreal Protocol. Based on this assessment, no ozone-depleting substances were identified, and ODS emissions were reported as nil.

305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions

a significant air emissions, in kilograms or multiples, for each of the following:

i. Nox

Concentration of Nox inside the exhaust stacks of our generators and pumps, measured in milligrams per Normal cubic meter (mg/Nm³) are given below.

| Air Quality Parameter | Monitoring Category | Location / Source | Measured Result | Measurement Unit |
|------------------------|------------------------|----------------------------|-----------------|--------------------|
| NOx (NO ₂) | Ambient Air – Outdoor | Near Main Gate | 19.8 | µg/m ³ |
| NOx (NO ₂) | Ambient Air – Outdoor | Near Main Office | 13.1 | µg/m ³ |
| NOx (NO ₂) | Ambient Air – Outdoor | Near Fire Pump | 14.1 | µg/m ³ |
| NOx (NO ₂) | Ambient Air – Outdoor | Near Outside Dispatch Area | 13.8 | µg/m ³ |
| NOx (NO _x) | Stack Emission | DG Set 1 — 400 KVA | 17.69 | mg/Nm ³ |
| NOx (NO _x) | Stack Emission | DG Set 2 — 125 KVA | 12.56 | mg/Nm ³ |
| NOx (NO _x) | Stack Emission | Fire Pump | 19.48 | mg/Nm ³ |
| NOx (NO ₂) | Work Zone Air – Indoor | Robotic Welding Area | 0.41 | Mg/m ³ |
| NOx (NO ₂) | Work Zone Air – Indoor | JD Export Area | 0.32 | Mg/m ³ |

| | | | | |
|------------------------|------------------------|--------------------|------|-------------------|
| NOx (NO ₂) | Work Zone Air – Indoor | Dispatch Area | 0.22 | Mg/m ³ |
| NOx (NO ₂) | Work Zone Air – Indoor | Packaging Area | 0.23 | Mg/m ³ |
| NOx (NO ₂) | Work Zone Air – Indoor | JCB Ropes | 0.43 | Mg/m ³ |
| NOx (NO ₂) | Work Zone Air – Indoor | Laser Cutting Area | 0.54 | Mg/m ³ |

ii. Sox

Sulfur Oxides measured in kg/day across two DG sets and the fire pump

| Air Quality Parameter | Monitoring Category | Location / Source | Measured Result | F Measurement Unit |
|-------------------------------------|------------------------|----------------------------|-----------------|--------------------|
| SOx (SO ₂) | Ambient Air – Outdoor | Near Main Gate | 13.2 | µg/m ³ |
| SOx (SO ₂) | Ambient Air – Outdoor | Near Main Office | 9.1 | µg/m ³ |
| SOx (SO ₂) | Ambient Air – Outdoor | Near Fire Pump | 11.2 | µg/m ³ |
| SOx (SO ₂) | Ambient Air – Outdoor | Near Outside Dispatch Area | 10.1 | µg/m ³ |
| SOx (SO ₂) | Stack Emission | DG Set 1 — 400 KVA | 12.69 | mg/Nm ³ |
| SOx (SO ₂) — Lab Direct | Stack Emission | DG Set 1 — 400 KVA | 0.14 | kg/day |
| SOx (SO ₂) | Stack Emission | DG Set 2 — 125 KVA | 10.86 | mg/Nm ³ |
| SOx (SO ₂) — Lab Direct | Stack Emission | DG Set 2 — 125 KVA | 0.12 | kg/day |
| SOx (SO ₂) | Stack Emission | Fire Pump | 15.33 | mg/Nm ³ |
| SOx (SO ₂) — Lab Direct | Stack Emission | Fire Pump | 0.16 | kg/day |
| SOx (SO ₂) | Work Zone Air – Indoor | Robotic Welding Area | 0.25 | Mg/m ³ |
| SOx (SO ₂) | Work Zone Air – Indoor | JD Export Area | 0.21 | Mg/m ³ |
| SOx (SO ₂) | Work Zone Air – Indoor | Dispatch Area | 0.14 | Mg/m ³ |
| SOx (SO ₂) | Work Zone Air – Indoor | Packaging Area | 0.15 | Mg/m ³ |
| SOx (SO ₂) | Work Zone Air – Indoor | JCB Ropes | 0.27 | Mg/m ³ |
| SOx (SO ₂) | Work Zone Air – Indoor | Laser Cutting Area | 0.39 | Mg/m ³ |

iii. Persistent organic pollutants (POP)

| Air Quality Parameter | Monitoring Category | Location / Source | Measured Result | F Measurement Unit |
|-----------------------|-----------------------|-------------------|-----------------|--------------------|
| POP — Benzo(a)Pyrene | Ambient Air – Outdoor | All 4 Locations | BDL | ng/m ³ |

iv. Volatile organic compounds (VOC)

| Air Quality Parameter | Monitoring Category | Location / Source | Measured Result | F Measurement Unit |
|-----------------------|-----------------------|-------------------|-----------------|--------------------|
| VOC — Benzene | Ambient Air – Outdoor | All 4 Locations | BDL | µg/m ³ |

v. Hazardous air pollutants (HAP)

| Air Quality Parameter | Monitoring Category | Location / Source | Measured Result | F Measurement Unit |
|-----------------------|-----------------------|----------------------------|-----------------|--------------------|
| HAP — CO | Ambient Air – Outdoor | Near Main Gate | 0.32 | mg/m ³ |
| HAP — CO | Ambient Air – Outdoor | Near Main Office | 0.25 | mg/m ³ |
| HAP — CO | Ambient Air – Outdoor | Near Fire Pump | 0.2 | mg/m ³ |
| HAP — CO | Ambient Air – Outdoor | Near Outside Dispatch Area | 0.26 | mg/m ³ |
| HAP — Lead Pb | Ambient Air – Outdoor | All 4 Locations | BDL | µg/m ³ |
| HAP — Arsenic As | Ambient Air – Outdoor | All 4 Locations | BDL | ng/m ³ |
| HAP — Nickel Ni | Ambient Air – Outdoor | All 4 Locations | BDL | ng/m ³ |

vi. Particulate matter (PM)

| Air Quality Parameter | Monitoring Category | Location / Source | Measured Result | F Measurement Unit |
|-----------------------|-----------------------|-------------------|-----------------|--------------------|
| PM ₁₀ | Ambient Air – Outdoor | Near Main Gate | 57.9 | µg/m ³ |
| PM ₁₀ | Ambient Air – Outdoor | Near Main Office | 47.8 | µg/m ³ |
| PM ₁₀ | Ambient Air – Outdoor | Near Fire Pump | 49.5 | µg/m ³ |

| | | | | |
|-------------------|------------------------|----------------------------|-------|--------------------|
| PM ₁₀ | Ambient Air – Outdoor | Near Outside Dispatch Area | 51.4 | µg/m ³ |
| PM _{2.5} | Ambient Air – Outdoor | Near Main Gate | 42.22 | µg/m ³ |
| PM _{2.5} | Ambient Air – Outdoor | Near Main Office | 27.44 | µg/m ³ |
| PM _{2.5} | Ambient Air – Outdoor | Near Fire Pump | 30.4 | µg/m ³ |
| PM _{2.5} | Ambient Air – Outdoor | Near Outside Dispatch Area | 28.71 | µg/m ³ |
| PM — Total | Stack Emission | DG Set 1 — 400 KVA | 26 | mg/Nm ³ |
| PM — Total | Stack Emission | DG Set 2 — 125 KVA | 22.21 | mg/Nm ³ |
| PM — Total | Stack Emission | Fire Pump | 27.8 | mg/Nm ³ |
| PM — SPM | Work Zone Air – Indoor | Robotic Welding Area | 6.35 | Mg/m ³ |
| PM — SPM | Work Zone Air – Indoor | JD Export Area | 4.27 | Mg/m ³ |
| PM — SPM | Work Zone Air – Indoor | Dispatch Area | 2.37 | Mg/m ³ |
| PM — SPM | Work Zone Air – Indoor | Packaging Area | 2.16 | Mg/m ³ |
| PM — SPM | Work Zone Air – Indoor | JCB Ropes | 4.51 | Mg/m ³ |
| PM — SPM | Work Zone Air – Indoor | Laser Cutting Area | 7.12 | Mg/m ³ |

vii. Other standard categories of air emissions identified in relevant regulations

All monitored parameters were within applicable regulatory limits. Monitoring was conducted by Neetal Laboratories and Environmental Services Private Limited in March 2026 as per IS 5182, IS 11255, NAAQ Standards, MPCB Consent Conditions, and Factories Act 1948.

| Parameter | Regulatory Standard |
|---|---------------------|
| i. NOx (Oxides of Nitrogen) | NAAQ / IS 5182 |
| | IS 11255 / MPCB |
| | Factories Act 1948 |
| ii. SOx (Sulphur Dioxide) | NAAQ / IS 5182 |
| | IS 11255 / MPCB |
| | Factories Act 1948 |
| iii. Persistent Organic Pollutants (POP) | NAAQ / IS 5182 |
| iv. Volatile Organic Compounds (VOC) | NAAQ / IS 5182 |
| v. Hazardous Air Pollutants (HAP) | NAAQ / IS 5182 |
| vi. Particulate Matter (PM) | NAAQ / IS 5182 |
| | IS 11255 / MPCB |
| | Factories Act 1948 |

b. Source of the emission factors used.

Emission factors were sourced from recognized and authoritative references including the UK Department for Environment, Food and Rural Affairs (DEFRA), the United States Environmental Protection Agency (US EPA), and other nationally applicable references as appropriate, and were applied consistently throughout the reporting period.

c. Standards, methodologies, assumptions, and/or calculation tools used

GHG emissions were calculated in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and Global Reporting Initiative (GRI) requirements, using an activity-based methodology. Calculations were based on operational data including fuel consumption across stationary and mobile sources, refrigerant usage, and other direct emission sources, supported by internal metering records and procurement data. Emission factors were sourced from recognized and authoritative references including the UK Department for Environment, Food and Rural Affairs (DEFRA), the United States Environmental Protection Agency (US EPA), and other nationally applicable references as appropriate, and were applied consistently throughout the reporting period. Global Warming Potential (GWP) values are based on the IPCC Fifth Assessment Report (AR5) for consistency with the GHG Protocol's recommended approach. This methodology was chosen to ensure accurate, transparent, and comparable emissions reporting across all reporting periods.

14.7 Effluents and Waste (GRI 306: 2016 — Spills)

306-3 Significant spills

a. Total number and total volume of recorded significant spills.

i. Location of spill;

None

ii. Volume of spill;

None

iii. Material of spill, categorized by: oil spills (soil or water surfaces), fuel spills (soil or water surfaces), spills of wastes (soil or water surfaces), spills of chemicals (mostly soil or water surfaces), and other (to be specified by the organization).

None

c. Impacts of significant spills.

None

14.8 Waste (GRI 306: 2020)

306-1 Waste generation and significant waste-related impacts

a. For the organization's significant actual and potential waste-related impacts, a description of:

i. the inputs, activities, and outputs that lead or could lead to these impacts;

Chromewell's manufacturing operations involve several inputs, activities, and outputs that lead to waste generation. The primary inputs are steel, aluminum, tubing, paints, coatings, lubricants, and process chemicals. Key activities that generate waste include press shop stamping and laser cutting which produce metal offcuts and scrap robotic welding and fabrication which generate welding slag, spatter, and grinding dust paint shop operations which produce paint sludge, spent solvents, and contaminated process water and general facility operations which generate domestic waste, used oils, and packaging material. The outputs that represent significant waste streams are metal scrap from cutting and stamping, paint sludge and chemical waste from paint shop processes, used oils and lubricants from machine maintenance, welding slag and grinding dust from fabrication, and domestic and packaging waste from facility operations. Of these, paint sludge and used oils are classified as hazardous waste and carry the most significant environmental risk if not properly managed.

ii. whether these impacts relate to waste generated in the organization's own activities or to waste generated upstream or downstream in its value chain.

The significant waste impacts identified above relate primarily to waste generated in Chromewell's own manufacturing activities at both plant locations. Upstream, the production of steel and aluminium involves significant waste generation at mining and processing stages — these impacts are linked to Chromewell's operations through its raw material procurement but are not directly controlled by the company. Downstream, end-of-life disposal of finished components fitted into OEM vehicles represents a potential future waste impact, though this is managed by the OEM customers and their end-of-life vehicle programmes.

306-2 Management of significant waste-related impacts

a. Actions, including circularity measures, taken to prevent waste generation in the organization's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated.

Chromewell manages waste through a reduce-reuse-recycle approach embedded in its manufacturing operations. Fiber optic laser cutting technology reduces material offcuts at source through more precise cutting. The Weld Simulator Training Program reduces scrap from weld defects and rework by training workers before they work on real materials. All metal scrap from stamping and laser cutting is segregated at source and sold to authorized recyclers, returning recovered steel and aluminium to the production system and supporting circular material flows. Paint shop process water is treated and recycled through an on-site water reuse system, reducing both process water consumption and paint sludge generation. The in-house Sewage Treatment Plant treats domestic wastewater and reuses it for gardening, flushing, and utilities — preventing it from becoming an unmanaged waste discharge. Used oils and lubricants are collected separately and sent to authorized recyclers or disposal facilities.

b. If the waste generated by the organization in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations.

NIL

c. The processes used to collect and monitor waste-related data

Waste-related data is collected and monitored through internal waste tracking records maintained at the facility level, including waste generation logs, weighment records, storage records, vendor manifests, disposal certificates, and recycler documentation. The organization monitors waste generation, segregation, recycling, recovery, and disposal practices through periodic reviews and coordination with authorized waste management vendors to ensure data accuracy, traceability, and compliance with applicable regulatory requirements.

306-3 Waste generated

a. Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste

| Waste Type | Quantity (MT) |
|---|---------------|
| Metal Scrap | 3.477 |
| Plastic Scrap | 0.016 |
| Paper and Packaging Waste | 0.021 |
| Wooden Packaging Waste | 0.046 |
| Cotton Waste & Used Hand Gloves | 0.078 |
| Commercial and Industrial Waste | 0.009 |
| Total Waste Diverted from Disposal | 3.647 |

b. Contextual information necessary to understand the data and how the data has been compiled.

Waste streams are segregated at source across both plant locations into clearly defined categories hazardous and non-hazardous based on their composition and regulatory classification. Weights are recorded at the point of collection and verified through disposal certificates and contractor acknowledgements. Where direct weighing is not available for certain waste streams, reasonable estimates have been made based on collection frequency and container volumes, and these are clearly noted alongside the relevant figures.

306-4 Waste diverted from disposal

a. Total weight of waste diverted from disposal in metric tons, and a breakdown of this total by composition of the waste.

| Waste Type | Quantity (MT) |
|---------------------------|---------------|
| Metal Scrap | 3.477 |
| Plastic Scrap | 0.016 |
| Paper and Packaging Waste | 0.021 |
| Wooden Packaging Waste | 0.046 |

| | |
|---|--------------|
| Cotton Waste & Used Hand Gloves | 0.078 |
| Commercial and Industrial Waste | 0.009 |
| Total Waste Diverted from Disposal | 3.647 |

b. Total weight of hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:

i. Preparation for reuse;

Based on the review of waste generated from operations during the reporting period, the organization did not identify any hazardous waste streams requiring preparation for reuse activities.

ii. Recycling;

The waste generated from the organization's operations primarily consisted of non-hazardous waste streams such as metal scrap, packaging waste, plastic waste, and other recyclable materials. No hazardous waste was identified for recycling during the reporting period.

iii. Other recovery operations

The organization's waste management practices primarily focused on recovery and recycling of non-hazardous waste through authorized recyclers and waste management vendors. No hazardous waste streams were identified under other recovery operations during the reporting period.

c. Total weight of non-hazardous waste diverted from disposal in metric tons, and a breakdown of this total by the following recovery operations:

i. Preparation for reuse;

ii. Recycling;

3.639

iii. Other recovery operation

0.009

d. For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste diverted from disposal:

i. onsite;

ii. offsite.

Recycling-3.639 MT

Combustion-0.009 MT

e. Contextual information necessary to understand the data and how the data has been compiled.

Waste data was compiled based on internal waste tracking records, scrap disposal records, recycler certificates, vendor manifests, and authorized waste handling documentation maintained at the facility level. Waste quantities were categorized based on the type of waste generated and the corresponding recovery or disposal method, including closed-loop recycling, open-loop recycling, and other recovery operations. The reported waste quantities were consolidated and converted into metric tons for sustainability reporting purposes.

306-5 Waste directed to disposal

a. Total weight of waste directed to disposal in metric tons, and a breakdown of this total by composition of the waste.

During the reporting period, the organization did not direct any waste to disposal methods such as landfilling or incineration without recovery. 100% of the waste generated was managed through recovery methods including open-loop recycling, closed-loop recycling, and combustion with recovery through authorized waste management vendors.

b. Total weight of hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:

The organization did not direct hazardous waste to disposal operations during the reporting period. Waste management practices primarily focused on recovery and recycling through authorized vendors.

i. Incineration (with energy recovery);

No hazardous waste was directed to incineration with energy recovery during the reporting period.

ii. Incineration (without energy recovery);

The organization did not direct hazardous waste to incineration without energy recovery.

iii. Landfilling;

No hazardous waste was disposed of through landfilling during the reporting period.

iv. Other disposal operations.

The organization did not utilize any other disposal operations for hazardous waste during the reporting period.

c. Total weight of non-hazardous waste directed to disposal in metric tons, and a breakdown of this total by the following disposal operations:

All non-hazardous waste generated during the reporting period was managed through recycling and recovery operations, including open-loop recycling, closed-loop recycling, and combustion with recovery. No non-hazardous waste was directed to landfilling or incineration without recovery.

i. Incineration (with energy recovery);

Non-hazardous waste generated during the reporting period was managed through recovery-based methods, including combustion with recovery through authorized waste management vendors.

ii. Incineration (without energy recovery);

The organization did not direct non-hazardous waste to incineration without energy recovery.

iii. Landfilling;

No non-hazardous waste generated during the reporting period was directed to landfilling.

iv. Other disposal operations.

The organization primarily focused on waste diversion through recycling and recovery operations and did not utilize other disposal operations.

d. For each disposal operation listed in Disclosures 306-5-b and 306-5-c, a breakdown of the total weight in metric tons of hazardous waste and of non-hazardous waste directed to disposal:

Waste generated across operations was managed through authorized offsite recyclers and waste management vendors. The organization's waste management approach emphasizes diversion from disposal through recovery-oriented waste handling practices.

i. onsite;

The organization did not undertake onsite disposal operations during the reporting period

ii. Offsite

Waste generated from operations was managed through authorized offsite recyclers and waste management vendors using recovery-oriented waste management practices.

e. Contextual information necessary to understand the data and how the data has been compiled.

Waste data was compiled based on internal waste tracking records, scrap disposal records, recycler certificates, vendor manifests, and waste handling documentation maintained at the facility level. Waste quantities were categorized based on the type of waste generated and the corresponding waste management method adopted, including open-loop recycling, closed-loop recycling, and combustion with recovery. The organization's waste management approach primarily focuses on waste diversion, recycling, and resource recovery practices through authorized vendors.

14.9 Supplier Environmental Assessment (GRI 308)

308-1 New suppliers that were screened using environmental criteria

a. Percentage of new suppliers that were screened using environmental criteria

NIL

308-2 Negative environmental impacts in the supply chain and actions taken

NIL

a. Number of suppliers assessed for environmental impacts

None

b. Number of suppliers identified as having significant actual and potential negative environmental impacts

None

c. Significant actual and potential negative environmental impacts identified in the supply chain.

None

d. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment.

None

e. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.

None

15. Social Disclosures

This section presents disclosures under the GRI 400-series Social Topic Standards material to Chromewell's operations.

15.1 Employment (GRI 401)

401-1 New employee hires and employee turnover

a. Total number and rate of new employee hires during the reporting period, by age group, gender and region.

| Age Group | Male | Female | Total |
|--------------|-----------|----------|-----------|
| 25 - 35 | 48 | 2 | 50 |
| 35 - 45 | 8 | 0 | 8 |
| Total | 56 | 2 | 58 |

| Region | New Hires |
|--------------|-----------|
| Pune | 42 |
| Dewas | 16 |
| Total | 58 |

b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.

Total Left Employee =48, Employee Turnover-13.83%

401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees

a. Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum:

Paid Leaves, Insurance, Gratuity, Transport, Profit sharing, Uniform,

i. life insurance;

No

ii. health care;

Yes

iii. disability and invalidity coverage;

Yes

iv. parental leave;

Yes

v. retirement provision;

Yes

vi. stock ownership;

No

vii. others.

Profit Sharing

b. The definition used for 'significant locations of operation'

NIL

401-3 Parental leave

a. Total number of employees that were entitled to parental leave, by gender

1-Female

b. Total number of employees that took parental leave, by gender

1-Female

c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender.

1-Female

d. Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work, by gender

1-Female

e. Return to work and retention rates of employees that took parental leave, by gender

NIL

15.2 Labor/Management Relations (GRI 402)

402-1 Minimum notice periods regarding operational changes

a. Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them.

30 days to absorb policy changes if any

b. For organizations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements.

NIL

15.3 Occupational Health and Safety (GRI 403)

403-1 Occupational health and safety management system

a. A statement of whether an occupational health and safety management system has been implemented, including whether:

i. the system has been implemented because of legal requirements and, if so, a list of the requirements;

Company Standard

ii. the system has been implemented based on recognized risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines.

b. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered.

Yes (Safety Policy)

403-2 Hazard identification, risk assessment, and incident investigation

NIL

a. A description of the processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimize risks, including:

Chromewell identifies workplace hazards and assesses risks through regular workplace inspections, Job Safety Analysis for all critical and non-routine tasks, and Hazard Identification and Risk Assessment exercises carried out by cross-functional teams including supervisors, EHS personnel, and worker representatives. Non-routine activities such as maintenance work, equipment changeovers, and contractor operations are assessed separately through a Permit-to-Work system before work begins.

Controls are applied following the hierarchy of controls starting with elimination, then substitution, engineering controls, administrative controls, and personal protective equipment as the last option. The installation of steel safety railings and the Welding Fume Extraction System are practical examples of engineering controls that remove or reduce hazards at source rather than relying on workers to protect themselves.

EHS personnel at both plants are trained and qualified in safety management. Supervisors responsible for conducting Job Safety Analysis receive specific hazard identification training. All risk assessments are reviewed and approved by the plant EHS manager before implementation. Results from these assessments are logged in a corrective action register, tracked to closure, and reviewed periodically to inform updates to safety procedures, training content, and capital investment in safety infrastructure.

i. how the organization ensures the quality of these processes, including the competency of persons who carry them out;

The agency who has done the assessment is an accredited body for conducting the assessment

ii. how the results of these processes are used to evaluate and continually improve the occupational health and safety management system.

The agency who has done the assessment is an accredited body for conducting the assessment

b. description of the processes for workers to report work-related hazards and hazardous situations, and an explanation of how workers are protected against reprisals

Workers can report hazards and unsafe situations directly to their supervisor, to the plant EHS team, or through the near-miss and hazard reporting system at both plants. The Whistleblower and Ethics Hotline provides an additional anonymous channel for workers who prefer to raise concerns confidentially.

All hazard reports are investigated promptly and workers who raise safety concerns are fully protected from reprisals under the company's non-retaliation policy. This protection is communicated during induction and reinforced through regular safety briefings and National Safety Week activities. No worker will face any negative consequence for raising a genuine safety concern in good faith.

c. description of the policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health, and an explanation of how workers are protected against reprisals.

Every worker at Chromewell has the right to stop work and remove themselves from any situation they believe poses an imminent risk to their health or safety. This right is communicated during induction training and reinforced through regular toolbox talks and safety briefings. Workers are encouraged to report the unsafe situation to their supervisor or EHS team immediately after stopping work.

No worker will face disciplinary action or any other negative consequence for exercising this right in good faith. Supervisors are trained to treat work stoppages on safety grounds as valuable opportunities to identify and fix hazards before serious incidents occur. The Whistleblower and Ethics Hotline provides an additional channel for workers to report cases where they feel this right has not been respected.

d. description of the processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system.

All incidents including injuries, near-misses, and dangerous occurrences are reported immediately to the supervisor and EHS team and formally investigated within 24 hours. Serious incidents involve a cross-functional investigation team including the plant EHS manager, relevant supervisor, and worker representatives.

Investigations use root cause analysis tools such as Five-Why and fishbone analysis to find the underlying causes rather than just the immediate trigger. Corrective actions are determined using the hierarchy of controls, logged in the incident management system, assigned to responsible owners, and tracked to closure. Findings and lessons learned are shared across both plant locations and reviewed at management level to update risk assessments, safety procedures, and training programs. This ensures every incident contributes to the continuous improvement of the company's safety management system.

403-3 Occupational health services

a. A description of the occupational health services' functions that contribute to the identification and elimination of hazards and minimization of risks, and an explanation

of how the organization ensures the quality of these services and facilitates workers' access to them.

A general safety measure policy has been rolled out the team. If any issues faced it will be addressed during the quarterly meeting.

403-4 Worker participation, consultation, and communication on occupational health and safety

a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.

Training was delivered through classroom sessions, on-the-job instruction, toolbox talks, and periodic awareness programs based on the nature of work and associated hazards. Refresher training was conducted periodically throughout the year to reinforce safety culture and ensure continued compliance with applicable occupational health and safety requirements

b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.

As part of ESG governance committee, there is a sub committee for Environment & Climate has been established. As part of this the EHS head along with the workers have defined objectives and the meetings and trainings to improve the employee health and safety at workplace. So this also reviewed by the ESG working group during the monthly performance meeting.

403-5 Worker training on occupational health and safety

a. A description of any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations.

During FY 2025–26, the Company provided comprehensive occupational health and safety (OHS) training to all employees and contract workers, achieving **100% workforce participation** across all levels and functions. Each worker completed **12 hours of training** per session, covering both generic safety topics and role-specific hazard awareness.

Generic training covered workplace safety practices, emergency preparedness and response, incident reporting, ergonomics, fire safety, first aid awareness, and safe work practices. Employees engaged in specific operational activities received additional training on job-specific hazard identification, correct use and maintenance of personal protective equipment (PPE), safe handling of equipment and materials, and risk mitigation measures.

Training was delivered through classroom sessions, on-the-job instruction, toolbox talks, and periodic awareness programs based on the nature of work and associated hazards. Refresher training was conducted periodically throughout the year to reinforce safety culture

and ensure continued compliance with applicable occupational health and safety requirements.

403-6 Promotion of worker health

- a. An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided.**
- b. A description of any voluntary health promotion services and programs offered to workers to address major non-work-related health risks, including the specific health risks addressed, and how the organization facilitates workers' access to these services and programs.**

The organization provides access to healthcare services and promotes employee well-being through health awareness, preventive care, and wellness programs designed to support physical and mental health

403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

- a. A description of the organization's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products, or services by its business relationships, and the related hazards and risks**

The organization adopts a proactive approach to identifying, preventing, and mitigating occupational health and safety risks associated with its operations and business relationships through established policies, risk management practices, and continuous monitoring.

403-8 Workers covered by an occupational health and safety management system

- a. If the organization has implemented an occupational health and safety management system based on legal requirements and/or recognized standards/guidelines:**

The organization has implemented an Occupational Health & Safety Management System based on statutory requirements and internal EHS procedures.

i. the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system;

1

ii the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been internally audited;

1

ii the number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by the organization, who are covered by such a system that has been audited or certified by an external party.

The organization currently does not have external certification for its occupational health and safety management system.

b. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded

NIL

c. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

NIL

403-9 Work-related injuries

a. For all employees:

i. The number and rate of fatalities as a result of work-related injury;

100% Incidents are recorded and there are 2 Incidents during the reporting period from the Dewas Facility

ii. The number and rate of high-consequence work-related injuries (excluding fatalities);

2 Incidents during the reporting period from the Dewas Facility

iii. The number and rate of recordable work-related injuries;

2 Incidents during the reporting period from the Dewas Facility

Incident 1:

Department : Press Shop

Date : 15-11-2025

Factory Inspector Report submitted : 17-11-2025

Incident 2:

Department : Brake pedal

Date : 03-01-2026

Factory Inspector report submitted : 05-01-2026

iv. The main types of work-related injury;

Both the incidents are due to the operations negligence of the employees in the shop floor hydraulic press machines , resulting in an injury to their hand fingers.

v. The number of hours worked.

8 hrs. (1 shift)

b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:

Nil

i. The number and rate of fatalities as a result of work-related injury;

Nil

ii. The number and rate of high-consequence work-related injuries (excluding fatalities);

1

iii. The number and rate of recordable work-related injuries

1

iv. The main types of work-related injury;

Nil

v. The number of hours worked.

Nil

c. The work-related hazards that pose a risk of high-consequence injury, including:

i. how these hazards have been determined;

Based on the work

ii which of these hazards have caused or contributed to high-consequence injuries during the reporting period;

None

iii actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.

Workplace safety policy has been attached

d. Any actions taken or underway to eliminate other work-related hazards and minimize risks using the hierarchy of controls

NIL

e. Whether the rates have been calculated based on 200,000 or 1,000,000 hours worked

NIL

f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.

NIL

g. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

NIL

403-10 Work-related ill health

a. For all employees:

i. The number of fatalities as a result of work-related ill health;

Nil

ii. The number of cases of recordable work-related ill health;

Nil

iii. The main types of work-related ill health.

Nil

b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:

Nil

i. The number of fatalities as a result of work-related ill health;

Nil

ii. The number of cases of recordable work-related ill health;

Nil

iii. The main types of work-related ill health.

Nil

c. The work-related hazards that pose a risk of ill health, including:

i. how these hazards have been determined;

Based on the work

ii which of these hazards have caused or contributed to cases of ill health during the reporting period;

Nil

iii. actions taken or underway to eliminate these hazards and minimize risks using the hierarchy of controls.

Nil

d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of worker excluded.

Nil

e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

Nil

15.4 Training and Education (GRI 404)

404-1 Average hours of training per year per employee

a. Average hours of training that the organization's employees have undertaken during the reporting period, by:

Training hours vary based on the task & Department

i. gender;

Male & Female

ii. employee category

Full-time, Part-time, Temporary, Contractor, Intern

404-2 Programs for upgrading employee skills and transition assistance programs

a. Type and scope of programs implemented and assistance provided to upgrade employee skills

Personality Development & Technical Training

b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.

NONE

404-3 Percentage of employees receiving regular performance and career development reviews

Everyone-Twice a year. Once during interim performance review and once during final performance review

a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period

Everyone-Twice a year. Once during interim performance review and once during final performance review

15.5 Diversity and Equal Opportunity (GRI 405)

405-1 Diversity of governance bodies and employees

a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories:

i. Gender;

Male-1496 & Female-25

ii. Age group: under 30 years old, 30-50 years old, over 50 years old;

Under 30: 45, Under 30-50: 12

iii Other indicators of diversity where relevant (such as minority or vulnerable groups).

NONE

b. Percentage of employees per employee category in each of the following diversity categories:

i. Gender;

Male-1496 & Female-25

ii. Age group: under 30 years old, 30-50 years old, over 50 years old;

Permanent Employees

Under 30: 114, Under 30-50: 226, Over 50: 33

iii Other indicators of diversity where relevant (such as minority or vulnerable groups).

NONE

405-2 Ratio of basic salary and remuneration of women to men

a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation

1

b. The definition used for 'significant locations of operation'.

Pune

15.6 Non-discrimination (GRI 406)

406-1 Incidents of discrimination and corrective actions taken

a. Total number of incidents of discrimination during the reporting period.

Nil

b. Status of the incidents and actions taken with reference to the following:

Nil

i. Incident reviewed by the organization;

Nil

ii. Remediation plans being implemented;

Nil

iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;

Nil

iv. Incident no longer subject to action.

Nil

15.7 Freedom of Association and Collective Bargaining (GRI 407)

407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk

NIL

a. Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of:

NIL

i. type of operation (such as manufacturing plant) and supplier;

NIL

ii. countries or geographic areas with operations and suppliers considered at risk.

NIL

b. Measures taken by the organization in the reporting period intended to support rights to exercise freedom of association and collective bargaining

During the reporting period, Chromewell took several steps to support workers' rights to freedom of association and collective bargaining.

Workers' rights including their right to join trade unions and participate in collective bargaining were clearly communicated to all employees and contract workers during induction and through regular internal communications at both plant locations. This ensures every worker knows their rights from day one and feels confident to exercise them without fear.

Regular engagement through safety committees, toolbox talks, and National Safety Week activities gave workers ongoing opportunities to raise concerns and participate in decisions affecting their working conditions keeping communication between workers and management open and constructive.

No confirmed incidents of interference with freedom of association or collective bargaining rights were recorded during the reporting period.

15.8 Child Labor (GRI 408)

408-1 Operations and suppliers at significant risk for incidents of child labor

a. Operations and suppliers considered to have significant risk for incidents of:

Nil

i. child labor;

Nil. Zero child labour is employed, as the recruitment and onboarding process — including background checks — ensures that only eligible adults aged 18 and above are employed for both permanent and contractual positions.

ii. young workers exposed to hazardous work

Nil. As no workers under the age of 18 are employed in either permanent or contractual roles, no young workers are exposed to hazardous work. Hazardous material handling is governed by documented risk-assessment procedures, with trained personnel managing such work using appropriate protective measures, and each handling activity is logged in the material handling register — including for contractors — to support auditability.

b. Operations and suppliers considered to have significant risk for incidents of child labor either in terms of:

Nil

i. type of operation (such as manufacturing plant) and supplier;

Nil

ii. countries or geographic areas with operations and suppliers considered at risk.

Nil

c. Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor

Nil

15.9 Forced or Compulsory Labor (GRI 409)

409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor

a. Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of:

Nil

i. type of operation (such as manufacturing plant) and supplier;

Nil

ii. countries or geographic areas with operations and suppliers considered at risk

Nil

b. Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor

Nil

15.10 Security Practices (GRI 410)

410-1 Security personnel trained in human rights policies or procedures

a. Percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security.

100% of all security professionals are trained on human rights and anti-discrimination.

b. Whether training requirements also apply to third-party organizations providing security personnel.

Yes

15.11 Rights of Indigenous Peoples (GRI 411)

411-1 Incidents of violations involving rights of indigenous peoples

a. Total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period.

Chromewell confirms that no incidents of violations involving the rights of indigenous peoples were identified during the reporting period. The company's manufacturing facilities are located within established industrial zones in Sanaswadi, Pune and Khatamba, Dewas — neither of which is situated in or adjacent to areas inhabited or used by indigenous or tribal communities. Based on the company's community assessment and stakeholder engagement, no indigenous peoples communities have been identified as being affected or potentially affected by its operations at either plant location.

b. Status of the incidents and actions taken with reference to the following:

i. Incident reviewed by the organization;

NIL. No incidents were identified during the reporting period that required review.

ii. Remediation plans being implemented;

NIL. As no violations were identified, no remediation plans were required or initiated during the reporting period.

iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes;

NIL. No remediation plans were implemented as no incidents occurred. However, Chromewell's internal management review processes include community rights as a standing consideration ensuring that any future concern would be identified, escalated, and addressed promptly through the company's existing governance and investigation frameworks.

iv. Incident no longer subject to action.

NIL. As no incidents were identified during the reporting period there are no incidents to close or remove from active monitoring.

15.12 Local Communities (GRI 413)

Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs

a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programs, including the use of:

i. social impact assessments, including gender impact assessments, based on participatory processes;

Chromewell has not yet conducted formal structured social impact assessments based on participatory processes at either plant location. Community needs are assessed informally through direct engagement with local communities and CSR partner organizations including MAHER House, Manav Mangal, and the Educational Support Program. The company's support to MAHER House specifically addresses gender-related social impacts by providing rehabilitation and support to destitute women and children reflecting an awareness of gender vulnerability in its operating communities. Formal social impact assessments are being considered as part of the company's evolving sustainability framework.

ii. environmental impact assessments and ongoing monitoring;

NIL

iii. public disclosure of results of environmental and social impact assessments

NIL

iv. local community development programs based on local communities' needs;

NIL

v. stakeholder engagement plans based on stakeholder mapping;

NIL

vi. broad based local community consultation committees and processes that include vulnerable groups

NIL

vii. works councils, occupational health and safety committees and other worker representation bodies to deal with impacts;

NIL

viii. formal local community grievance processes

NIL

413-2 Operations with significant actual and potential negative impacts on local communities

NIL

a. Operations with significant actual and potential negative impacts on local communities, including:

NIL

i. the location of the operations;

NIL

ii. the significant actual and potential negative impacts of operations.

NIL

15.13 Supplier Social Assessment (GRI 414)

414-1 New suppliers that were screened using social criteria

a. Percentage of new suppliers that were screened using social criteria

NIL

414-2 Negative social impacts in the supply chain and actions taken

a. Number of suppliers assessed for social impacts.

NIL

b. Number of suppliers identified as having significant actual and potential negative social impacts

NIL

c. Significant actual and potential negative social impacts identified in the supply chain.

NIL

d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.

NIL

e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why

NIL

15.14 Public Policy (GRI 415)

415-1 Political contributions

a. Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary

NIL

b. If applicable, how the monetary value of in-kind contributions was estimated

NIL

15.15 Customer Health and Safety (GRI 416)

416-1 Assessment of the health and safety impacts of product and service categories

a. Percentage of significant product and service categories for which health and safety impacts are assessed for improvement.

No quantitative or descriptive data has been reported under this disclosure for FY 2025–26. Refer to the GRI Content Index for omission status and reason.

416-2 Incidents of non-compliance concerning the health and safety impacts of products and services

a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by:

i. incidents of non-compliance with regulations resulting in a fine or penalty;

NIL

ii. incidents of non-compliance with regulations resulting in a warning;

NIL

iii. incidents of non-compliance with voluntary codes.

NIL

b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.

No quantitative or descriptive data has been reported under this disclosure for FY 2025–26. Refer to the GRI Content Index for omission status and reason.

15.16 Marketing and Labeling (GRI 417)

417-1 Requirements for product and service information and labelling

a. Whether each of the following types of information is required by the organization's procedures for product and service information and labelling:

i. The sourcing of components of the product or service;

NIL

ii. Content, particularly with regard to substances that might produce an environmental or social impact;

NO

iii. Safe use of the product or service;

NO

iv. Disposal of the product and environmental or social impacts;

NIL

v. Other (explain)

NIL

b. Percentage of significant product or service categories covered by and assessed for compliance with such procedures

NIL

417-2 Incidents of non-compliance concerning product and service information and labeling

NONE

a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labelling, by:

NONE

i. incidents of non-compliance with regulations resulting in a fine or penalty;

NONE

ii. incidents of non-compliance with regulations resulting in a warning;

NONE

iii. incidents of non-compliance with voluntary codes

NONE

b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient

NONE

417-3 Incidents of non-compliance concerning marketing communications

a. Total number of incidents of non-compliance with regulations and/or voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship, by:

NONE

i. incidents of non-compliance with regulations resulting in a fine or penalty;

NONE

ii. incidents of non-compliance with regulations resulting in a warning;

NONE

iii. incidents of non-compliance with voluntary codes

NONE

b. If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient.

NONE

15.17 Customer Privacy (GRI 418)

418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data

a. Total number of substantiated complaints received concerning breaches of customer privacy, categorized by:

i. complaints received from outside parties and substantiated by the organization;

NONE

ii. complaints from regulatory bodies

NONE

b. Total number of identified leaks, thefts, or losses of customer data

NONE

c. If the organization has not identified any substantiated complaints, a brief statement of this fact is sufficient

NONE

16. Corporate Initiatives

This section presents the portfolio of Environmental, Social and Governance (ESG) initiatives undertaken by Chromewell during the reporting period across facilities. Each initiative has been mapped to the relevant GRI disclosures and the United Nations Sustainable Development Goals, with progress tracked on a real-time basis through the ClimeUp ESG management platform. Detailed disclosure cards, including initiative descriptions, ESG pillar and thematic tags, progress indicators, impact metrics, and supporting evidence, are maintained in the companion document referenced below and form an integral part of this Sustainability Report.

Reference document: Corporate Initiatives Report 2025–2026, Version 2.5, dated 28 May 2026 (generated by the ClimeUp ESG Management Platform). Page references against each initiative in the mapping table below correspond to this document.

16.1 Initiative Portfolio and GRI Mapping

The table below presents the 18 active initiatives at the 1001-Pune facility for FY 2025–26, each mapped to its primary GRI Topic Standard disclosure(s) and the UN Sustainable Development Goals it advances. The page reference indicates the location of the detailed disclosure card in the companion Corporate Initiatives Report 2025–2026, Version 2.5.

| # | Initiative | ESG Pillar | Thematic Tag | Progress | GRI Disclosure(s) | SDGs | Pg |
|---|---|-------------|------------------------------|-----------------|--|------------------|----|
| 1 | Welding Fume Extraction System Installation | Environment | Air Emissions | 40% In Progress | GRI 305-7; GRI 403-2; GRI 403-7 | 3, 8, 9, 13 | 7 |
| 2 | Water Recycling System in Paint Shop Operations | Environment | Water and Effluents | 100% Completed | GRI 303-3; GRI 303-4; GRI 303-5 | 6, 11, 12, 13 | 8 |
| 3 | Annual Employee Health Check-up Programme | Social | Occupational Health & Safety | 70% In Progress | GRI 403-3; GRI 403-6 | 3, 10 | 9 |
| 4 | Installation of Steel Safety Railings for Fall Protection | Social | Occupational Health & Safety | 40% In Progress | GRI 403-2; GRI 403-7 | 3, 8, 9 | 10 |
| 5 | Weld Simulator-Based Training Programme | Social | Occupational Health & Safety | 60% In Progress | GRI 403-5; GRI 404-2 | 9, 12 | 11 |
| 6 | Installation of Sensor-Based Taps | Environment | Water and Effluents | 20% In Progress | GRI 303-3; GRI 303-5 | 6, 9, 11, 12, 13 | 12 |
| 7 | In-house Sewage Treatment and Water Reuse System | Environment | Water and Effluents | 20% In Progress | GRI 303-3; GRI 303-4; GRI 303-5; GRI 306-2 | 6, 11, 12 | 13 |
| 8 | CSR Support to Blue Cross Foundation | Social | Local Communities | 80% In Progress | GRI 413-1 | 3, 10, 15, 17 | 14 |
| 9 | Safety Footwear Distribution Programme | Social | Occupational Health & Safety | 50% In Progress | GRI 403-7 | 3, 8 | 15 |

| # | Initiative | ESG Pillar | Thematic Tag | Progress | GRI Disclosure(s) | SDGs | Pg |
|----|--|-------------|------------------------------|-----------------|--|------------------|----|
| 10 | On-the-Job Training Initiative | Social | Training and Education | 100% Completed | GRI 404-1; GRI 404-2 | 3, 8, 10 | 16 |
| 11 | Solar Power Generation System Installation (2 MW) | Environment | Energy | 100% Completed | GRI 302-1; GRI 302-4; GRI 305-5 | 7, 12, 13 | 17 |
| 12 | Tree Plantation and Greenbelt Development | Environment | Biodiversity | 60% In Progress | GRI 304-3; GRI 305-5 | 13, 15 | 18 |
| 13 | Support to MAHER House | Social | Local Communities | 80% In Progress | GRI 413-1 | 3, 4, 10, 16, 17 | 19 |
| 14 | Structured Worker Training Programmes | Social | Occupational Health & Safety | 65% In Progress | GRI 403-5; GRI 404-1; GRI 404-2 | 3, 8 | 20 |
| 15 | Whistleblower & Ethics Hotline Reporting System | Governance | Ethics and Anti-corruption | 100% Completed | GRI 2-16; GRI 2-26; GRI 205-1; GRI 205-2 | 8, 16 | 21 |
| 16 | CSR Support to Manav Mangal Foundation | Social | Local Communities | 80% In Progress | GRI 413-1 | 3, 4, 10 | 22 |
| 17 | National Safety Week Awareness Programme | Social | Occupational Health & Safety | 100% Completed | GRI 403-5 | 3, 8 | 23 |
| 18 | CSR Support to RESQ Animal Rescue & Rehabilitation | Social | Local Communities | 70% In Progress | GRI 413-1 | 10, 11, 15 | 24 |

16.2 Initiative Highlights — Visual Evidence

The following visual evidence illustrates all eighteen initiatives in the Corporate Initiatives portfolio. Each image is sourced from the on-site documentation maintained on the ClimeUp ESG Management Platform. The complete disclosure cards — including detailed descriptions, progress indicators, impact metrics and SDG mapping — are presented in the companion document Corporate Initiatives Report 2025–2026 (Version 2.5, 28 May 2026).

| | |
|--|---|
| <p>Welding Fume Extraction System Status: 40% In Progress Theme: Environment — Air Emissions Reference: Corporate Initiatives Report v2.5, page 7</p> | <p>Water Recycling System in Paint Shop Status: 100% Completed Theme: Environment — Water and Effluents Reference: Corporate Initiatives Report v2.5, page 8</p> |
|--|---|



Annual Employee Health Check-up Programme

Status: 70% In Progress | Theme: Social — Occupational H&S
 Reference: Corporate Initiatives Report v2.5, page 9



Steel Safety Railings for Fall Protection

Status: 40% In Progress | Theme: Social — Occupational H&S
 Reference: Corporate Initiatives Report v2.5, page 10



Weld Simulator-Based Training Programme

Status: 60% In Progress | Theme: Social — Occupational H&S
 Reference: Corporate Initiatives Report v2.5, page 11



Installation of Sensor-Based Taps

Status: 20% In Progress | Theme: Environment — Water and Effluents
 Reference: Corporate Initiatives Report v2.5, page 12



In-house Sewage Treatment & Water Reuse

Status: 20% In Progress | Theme: Environment — Water and Effluents
 Reference: Corporate Initiatives Report v2.5, page 13

CSR Support to Blue Cross Foundation

Status: 80% In Progress | Theme: Social — Local Communities
 Reference: Corporate Initiatives Report v2.5, page 14



Safety Footwear Distribution Programme

Status: 50% In Progress | Theme: Social — Occupational H&S
 Reference: Corporate Initiatives Report v2.5, page 15



On-the-Job Training Initiative

Status: 100% Completed | Theme: Social — Training and Education
 Reference: Corporate Initiatives Report v2.5, page 16



Solar Power Generation System (2 MW)

Status: 100% Completed | Theme: Environment — Energy
 Reference: Corporate Initiatives Report v2.5, page 17



Tree Plantation and Greenbelt Development

Status: 60% In Progress | Theme: Environment — Biodiversity
 Reference: Corporate Initiatives Report v2.5, page 18



Support to MAHER House

Status: 80% In Progress | Theme: Social — Local Communities
 Reference: Corporate Initiatives Report v2.5, page 19

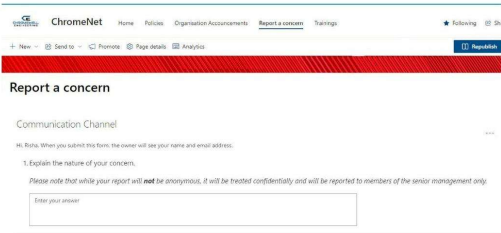
Structured Worker Training Programmes

Status: 65% In Progress | Theme: Social — Occupational H&S
 Reference: Corporate Initiatives Report v2.5, page 20



Whistleblower & Ethics Hotline System

Status: 100% Completed | Theme: Governance — Ethics
 Reference: Corporate Initiatives Report v2.5, page 21



CSR Support to Manav Mangal Foundation

Status: 80% In Progress | Theme: Social — Local Communities
 Reference: Corporate Initiatives Report v2.5, page 22



National Safety Week Awareness Programme

Status: 100% Completed | Theme: Social — Occupational H&S
 Reference: Corporate Initiatives Report v2.5, page 23



CSR Support to RESQ Animal Rescue & Rehabilitation

Status: 70% In Progress | Theme: Social — Local Communities
 Reference: Corporate Initiatives Report v2.5, page 24



17. UN SDG Alignment

Chromewell is a committed business participant of the United Nations Global Compact (UN Global Compact Network India), under participant ID 206509. Through this participation, Chromewell affirms its support for the UN

Global Compact's Ten Principles spanning human rights, labor, environment, and anti-corruption, and commits to advancing these principles within its operations, value chain, and broader sphere of influence.







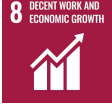


Browser address bar: <https://unglobalcompact.org/what-is-gc/participants/206509-Chromewell-Engineering-Private-Limited>







The screenshot shows the website profile for Chromewell Engineering Private Limited. At the top, it says 'United Nations Global Compact' with navigation links for 'About', 'News', 'Events', 'Sign In', 'Contact Us', and 'Select Language'. A search bar is also present. Below the navigation is a banner with the text 'Over 20,000 business participants'. Underneath is a section titled 'Company Information' with a profile picture of Chromewell Engineering Private Limited. To the right of the profile picture, the following details are listed: 'Type: Company', 'Country: India', 'Sector: Automobiles and Parts', 'Sub-sector: Auto Parts', 'Ownership: Privately Held', 'Global Compact Status: Active', 'Participant Since: 11 March 2026', and 'Letter of Commitment: Next Communication on Progress (COP) due on: 31 July 2027'. At the bottom left of the profile section, there are social media sharing icons for Twitter, Facebook, LinkedIn, and Google+.

Chromewell's sustainability commitments and initiatives are mapped to the United Nations Sustainable Development Goals. It is important to note that **13 out of 17 UN SDGs** are covered by Chromewell's corporate initiatives across the Environmental, Social, and Governance (ESG) pillars.

| | | | |
|--|--|--|--|
|  <p>3 GOOD HEALTH AND WELL-BEING</p> <p>Good Health and Well-Being</p> |  <p>4 QUALITY EDUCATION</p> <p>Quality Education</p> |  <p>6 CLEAN WATER AND SANITATION</p> <p>Clean Water and Sanitation</p> |  <p>7 AFFORDABLE AND CLEAN ENERGY</p> <p>Affordable and Clean Energy</p> |
|  <p>8 DECENT WORK AND ECONOMIC GROWTH</p> <p>Decent Work and Economic Growth</p> |  <p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p> <p>Industry, Innovation and Infrastructure</p> |  <p>10 REDUCED INEQUALITIES</p> <p>Reduced Inequalities</p> |  <p>11 SUSTAINABLE CITIES AND COMMUNITIES</p> <p>Sustainable Cities and Communities</p> |
|  <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p> <p>Responsible Consumption and Production</p> |  <p>13 CLIMATE ACTION</p> <p>Climate Action</p> |  <p>15 LIFE ON LAND</p> <p>Life on Land</p> |  <p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p> <p>Peace, Justice and Strong Institutions</p> |
|  <p>17 PARTNERSHIPS FOR THE GOALS</p> <p>Partnerships for the Goals</p> | - | - | - |

| SDG | SDG Goal | No. of Initiatives | Initiative Names |
|---|---|--------------------|---|
|  | <p>Goal 3 Good Health and Well-Being</p> | <p>10</p> | <p>1. Installation of Steel Safety Railings for Fall Protection</p> |

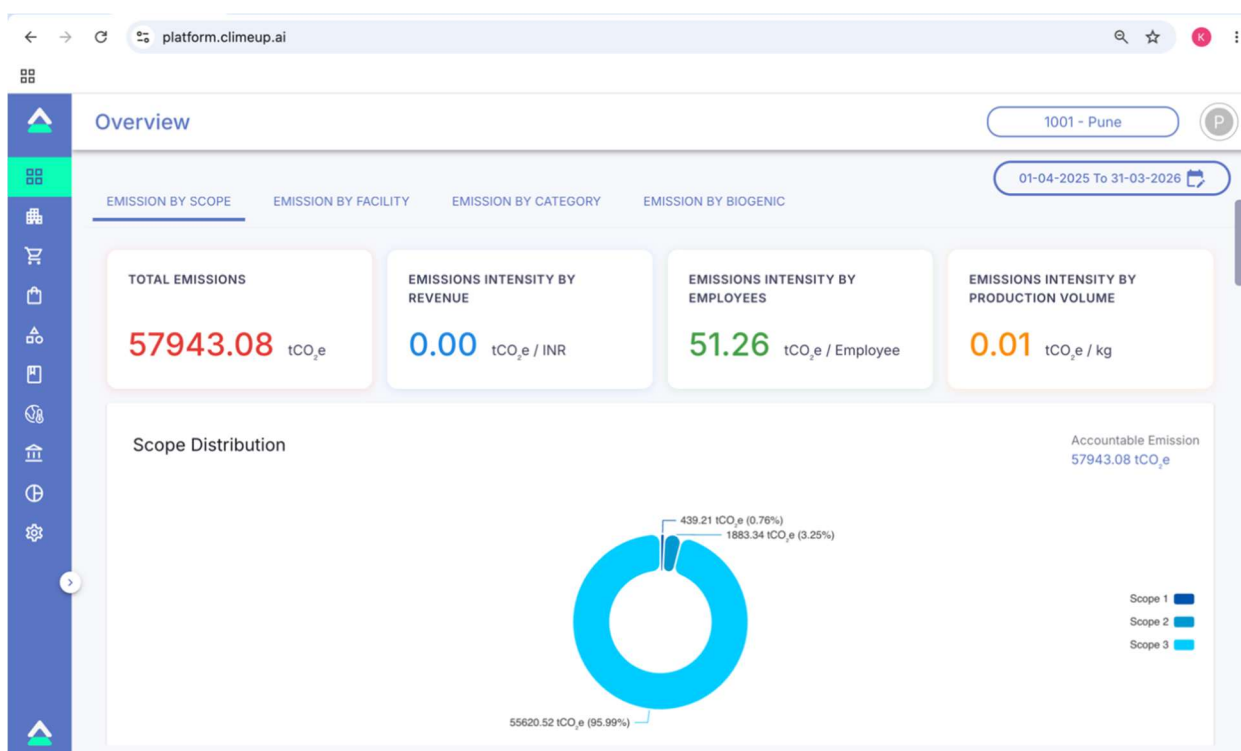
| SDG | SDG Goal | No. of Initiatives | Initiative Names |
|---|--|--------------------|--|
| | | | <ul style="list-style-type: none"> 2. Welding Fume Extraction System Installation Initiative 3. Annual Employee Health Check-up Program 4. Safety Footwear Distribution Program 5. CSR Support to Blue Cross Foundation for Animal Welfare 6. Structured Worker Training Programs 7. National Safety Week Safety Awareness Program 8. CSR Support to Manav Mangal Foundation 9. On-the-Job Training Initiative 10. Support to MAHER House |
|  | Goal 4 Quality Education | 2 | <ul style="list-style-type: none"> 1. CSR Support to Manav Mangal Foundation 2. Support to MAHER House |
|  | Goal 6 Clean Water and Sanitation | 3 | <ul style="list-style-type: none"> 1. Water Recycling System in Paint Shop Operations 2. Installation of Sensor-Based Taps 3. In-house Sewage Treatment and Water Reuse System |
|  | Goal 7 Affordable and Clean Energy | 1 | <ul style="list-style-type: none"> 1. Solar Power Generation System Installation |
|  | Goal 8 Decent Work and Economic Growth | 7 | <ul style="list-style-type: none"> 1. Installation of Steel Safety Railings for Fall Protection 2. Welding Fume Extraction System Installation Initiative 3. Safety Footwear Distribution Program 4. Whistleblower & Ethics Hotline Reporting System 5. Structured Worker Training Programs 6. National Safety Week Safety Awareness Program 7. On-the-Job Training Initiative |
|  | Goal 9 Industry, Innovation and Infrastructure | 4 | <ul style="list-style-type: none"> 1. Installation of Steel Safety Railings for Fall Protection 2. Installation of Sensor-Based Taps 3. Welding Fume Extraction System Installation Initiative 4. Weld Simulator-Based Training Program |
|  | Goal 10 Reduced Inequalities | 6 | <ul style="list-style-type: none"> 1. Annual Employee Health Check-up Program |

| SDG | SDG Goal | No. of Initiatives | Initiative Names |
|---|--|--------------------|---|
| | | | <ul style="list-style-type: none"> 2. CSR Support to Blue Cross Foundation for Animal Welfare 3. CSR Support to Manav Mangal Foundation 4. On-the-Job Training Initiative 5. Support to MAHER House 6. CSR Support to RESQ Animal Rescue and Rehabilitation Program |
|  | Goal 11 Sustainable Cities and Communities | 4 | <ul style="list-style-type: none"> 1. Water Recycling System in Paint Shop Operations 2. Installation of Sensor-Based Taps 3. In-house Sewage Treatment and Water Reuse System 4. CSR Support to RESQ Animal Rescue and Rehabilitation Program |
|  | Goal 12 Responsible Consumption and Production | 5 | <ul style="list-style-type: none"> 1. Water Recycling System in Paint Shop Operations 2. Installation of Sensor-Based Taps 3. Weld Simulator-Based Training Program 4. In-house Sewage Treatment and Water Reuse System 5. Solar Power Generation System Installation |
|  | Goal 13 Climate Action | 5 | <ul style="list-style-type: none"> 1. Water Recycling System in Paint Shop Operations 2. Installation of Sensor-Based Taps 3. Welding Fume Extraction System Installation Initiative 4. Tree Plantation and Greenbelt Development Initiative 5. Solar Power Generation System Installation |
|  | Goal 15 Life on Land | 3 | <ul style="list-style-type: none"> 1. Tree Plantation and Greenbelt Development Initiative 2. CSR Support to Blue Cross Foundation for Animal Welfare 3. CSR Support to RESQ Animal Rescue and Rehabilitation Program |
|  | Goal 16 Peace, Justice and Strong Institutions | 2 | <ul style="list-style-type: none"> 1. Whistleblower & Ethics Hotline Reporting System 2. Support to MAHER House |
|  | Goal 17 Partnerships for the Goals | 2 | <ul style="list-style-type: none"> 1. CSR Support to Blue Cross Foundation for Animal Welfare 2. Support to MAHER House |

18. Technology-Enabled Sustainability Tracking and Governance

Chromewell uses **ClimeUp.ai**, an AI-powered ESG and GHG intelligence platform, as the central system for measuring, monitoring, and managing its sustainability targets, goals, and progress on a continuous basis. The platform enables Chromewell to maintain carbon accounting in accordance with the **GHG Protocol** and **CBAM** requirements, supports real-time visibility of ESG performance and risks, and allows reporting across multiple global frameworks from a single, consolidated data source.

Through this platform, Chromewell captures and consolidates emissions and ESG data across its operations, tracks performance against its near-term and net-zero targets, and monitors progress toward its broader sustainability goals. The data and dashboards generated by the platform form the basis for Chromewell's structured review process, in which sustainability performance is reviewed on a **monthly and quarterly basis** across the **Board, the ESG Committee, and the ESG Working Group**.



This methodology ensures that target tracking and progress monitoring are not periodic, one-time exercises but a continuous, data-driven process. By maintaining a single source of verified data, the platform supports consistency between Chromewell's internal reviews, external disclosures, and assurance processes, while enabling timely identification of deviations and corrective actions at the appropriate level of governance.

The platform's **Overview** provides Chromewell with a graphical summary of the GHG report generated for the organization in a given fiscal year. Within this, the **'Emissions by Scope'**

section presents total GHG emissions, capturing both direct emissions (Scope 1 and Scope 2) and indirect emissions (Scope 3) accounted for during the year.

This section gives Chromewell a clear scope-wise distribution of total emissions and presents emission intensity across three key business parameters — **revenue, production volume, and employee count** — enabling the organization to track and benchmark its performance over time. The emission intensity metrics are derived using the following equations:

Emission intensity by revenue = Total emissions/Total revenue

Emission intensity by employees = Total emissions/Total number of employees

Emission intensity by production volume = Total emissions/Total production volume

Within the '**Emissions Data**' section, Chromewell enters activity data by expanding the drop-down panel corresponding to each sub-organization. Each panel provides a quick view of scope-wise emissions, the allocation percentage, and total emissions for that sub-organization, giving Chromewell an immediate snapshot of how each facility contributes to the overall inventory.

The emissions from each activity are calculated using the following formula:

Total emission = Activity data * Emission Factor * Global Warming Potential (GWP) value

Activity data is a quantitative measure of a specified action or process that results in GHG emissions. Across its operations, Chromewell captures activity data for emission sources such as:

- **Energy consumption** — kilowatt-hours (kWh) of electricity used or cubic meters (m³) of natural gas combusted;
- **Fleet fuel use** — litres of diesel or petrol consumed by company-owned vehicles;
- **Business travel** — passenger-kilometres (pax.km) travelled via commercial flights or rail;
- **Freight & logistics** — tonne-kilometres (t.km) of cargo transported;
- **Waste disposal** — tonnes (or kg) of solid waste sent to landfill.

Each unit of activity data is multiplied by the relevant emission factor to calculate the associated emissions, forming the basis of Chromewell's scope-wise emissions inventory.

GHG Accounting / Emissions data

1001 - Pune

List of Organizations 9

Scope 1: 439.21tCO₂e | Scope 2: 1883.34tCO₂e | Scope 3: 55620.52tCO₂e | Accountable Emission: 57943.07tCO₂e | Biogenic: 0

01-04-2025 To 31-03-2026

Meas Column Settings Filter By

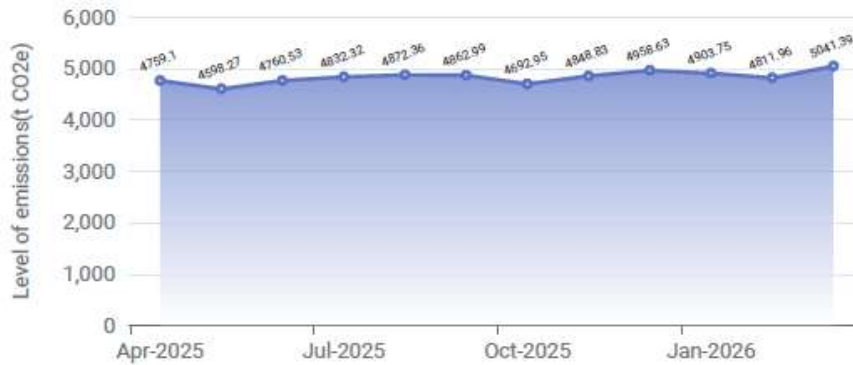
| Organization Name | Scope 1 | Scope 2 | Scope 3 | Gross Emission | Allocation Percentage (Operational control) | Emission Accounted for 1001 - Pune | Biogenic | Last updated (DD-MM-YYYY) |
|----------------------|--------------------------|---------------------------|-----------------------------|-----------------------------|---|------------------------------------|----------------------|---------------------------|
| 1001 - Pune | 1375 tCO ₂ e | 65617 tCO ₂ e | 28475.66 tCO ₂ e | 29269.35 tCO ₂ e | 100% | 29269.35 tCO ₂ e | 0 tCO ₂ e | 06-03-2026 |
| 1002 - Dewas | 74.77 tCO ₂ e | 444.05 tCO ₂ e | 9629.03 tCO ₂ e | 10177.85 tCO ₂ e | 100% | 10177.85 tCO ₂ e | 0 tCO ₂ e | 23-02-2026 |
| CCI - Dewas | 2.37 tCO ₂ e | 145.2 tCO ₂ e | 2304.23 tCO ₂ e | 2451.8 tCO ₂ e | 100% | 2451.8 tCO ₂ e | 0 tCO ₂ e | 24-02-2026 |
| Ambition Wareho... | 0 tCO ₂ e | 14.21 tCO ₂ e | 1.67 tCO ₂ e | 15.88 tCO ₂ e | 100% | 15.88 tCO ₂ e | 0 tCO ₂ e | 05-05-2026 |
| Marc Warehouse | 5.89 tCO ₂ e | 157.61 tCO ₂ e | 20.31 tCO ₂ e | 183.82 tCO ₂ e | 100% | 183.82 tCO ₂ e | 0 tCO ₂ e | 05-03-2026 |
| Matscoat Wareho... | 0 tCO ₂ e | 0 tCO ₂ e | 0 tCO ₂ e | 0 tCO ₂ e | 100% | 0 tCO ₂ e | 0 tCO ₂ e | - |
| New Golden Ware... | 0 tCO ₂ e | 0 tCO ₂ e | 0 tCO ₂ e | 0 tCO ₂ e | 100% | 0 tCO ₂ e | 0 tCO ₂ e | - |
| 1003 - Pune 2 | 97.24 tCO ₂ e | 466.09 tCO ₂ e | 14837.76 tCO ₂ e | 15501.09 tCO ₂ e | 100% | 15501.09 tCO ₂ e | 0 tCO ₂ e | 23-02-2026 |
| 1004 - CEPL Paint... | 12145 tCO ₂ e | 0 tCO ₂ e | 321.84 tCO ₂ e | 343.29 tCO ₂ e | 100% | 343.29 tCO ₂ e | 0 tCO ₂ e | 23-02-2026 |

The platform also generates an auto-generated report presenting a detailed analysis based on the data entered by Chromewell, which can be downloaded separately for each financial year. In addition to the data analysis, the report captures key contextual details — including information about the reporting organization, the platform, the GHG Protocol applied, and the level of assurance — providing a complete and self-contained record for each reporting period.



The report presents emissions through clear graphical representations that allow Chromewell to easily interpret its performance, including overall and multi-year emission trends, scope-wise distribution, and a comparison of absolute emissions against supply chain (value chain) emissions.

15. Overall Emission Trends



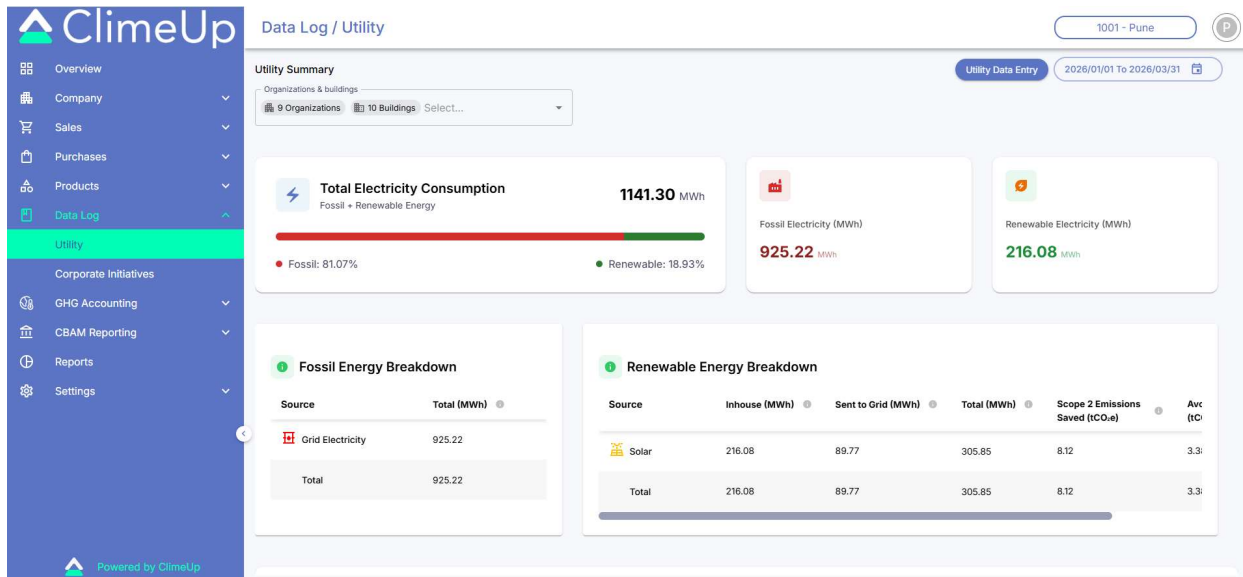
16. Multi-Year Emissions Trend



The **Corporate Initiatives** section provides Chromewell with a consolidated view of all its initiatives across the Environmental, Social, and Governance (ESG) pillars, along with their progress tracked in real time. This enables Chromewell to monitor the status of individual initiatives against their intended targets and timelines, and to maintain visibility on overall progress toward its sustainability goals.

| Initiative Name | Category | Sub Category | Organization | Investment | Progress | Status | UN SDG's |
|---------------------------|-------------|--------------------------|--------------|-----------------|----------|-------------|--------------------------|
| Solar Power Genera... | Environment | Energy | 1001 - Pune | ₹ - (INR) | 100% | Completed | 7, 13, 15, 17 |
| Tree Plantation and Gr... | Environment | Plantation | 1001 - Pune | ₹ 300000 (INR) | 60% | In Progress | 13, 15, 17 |
| Deployment of a Rainw... | Environment | Water and effluents | 1001 - Pune | ₹ - (INR) | 0% | To-do | 6, 7, 11, 13, 14, 15, 17 |
| Welding Fume Extrac... | Environment | Air emissions | 1001 - Pune | ₹ 320575 (INR) | 40% | In Progress | 3, 7, 11, 13, 15, 17 |
| Water Recycling Syste... | Environment | Water and effluents | 1001 - Pune | ₹ 5000000 (INR) | 100% | Completed | 6, 7, 11, 13, 14, 15, 17 |
| Weld Simulator-Based ... | Social | Occupational health a... | 1001 - Pune | ₹ 1135000 (INR) | 60% | In Progress | 3, 8, 10, 11, 13 |
| Annual Employee Healt... | Social | Occupational health a... | 1001 - Pune | ₹ 293220 (INR) | 70% | In Progress | 3, 8, 10, 11, 13 |
| Safety Footwear Distr... | Social | Occupational health a... | 1001 - Pune | ₹ 255000 (INR) | 50% | In Progress | 3, 8, 10, 11, 13 |
| In-house Sewage Treat... | Environment | Water and effluents | 1001 - Pune | ₹ 5953815 (INR) | 20% | In Progress | 6, 7, 11, 13, 14, 15, 17 |

The **Utility Data** section enables Chromewell to track key environmental performance parameters across its operations, including energy, fuel, waste, water, and air pollution data. By consolidating this operational data in one place, Chromewell is able to monitor resource consumption and environmental outputs on an ongoing basis, identify trends and inefficiencies, and support both its emissions accounting and broader environmental management objectives.



19. Independent Assurance Statement

Chromewell has commissioned independent limited assurance on this Sustainability Report and the underlying GHG emissions inventory for FY 2025–26.

Assurance Provider: SGS India Private Limited

Standards Used: ISAE 3000 (Revised) for sustainability disclosures; ISAE 3410 for GHG emissions statements

Level of Assurance: Limited Assurance

Reporting Framework: GRI Standards 2021



SGS India Private Limited
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www.sgs.com

SGS India verified the following parameters given in the Table below:

Scope 1, Scope 2 and Scope 3 Data:

| Description | FY 2025-26 |
|---|------------------|
| Scope 1: Direct carbon emissions from owned/ controlled operations- Unit-tCO₂Eq | |
| a. Direct emissions from stationary combustion | 180.77 |
| b. Direct emissions from mobile combustion | 161.66 |
| c. Fugitive direct emissions | 96.67 |
| Scope 1 Total Emission | 439.21 |
| Scope 2: Indirect carbon emissions- Unit-tCO₂Eq | |
| a. Indirect emissions from purchased/acquired electricity | 1883.34 |
| Scope 2 Total Emission | 1883.34 |
| Scope 3: Indirect carbon emissions- Unit-tCO₂Eq | |
| Category 1: Purchased goods and services | 53662.011 |
| Category 2: Capital goods | 275.99 |
| Category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2) | 303.88 |
| Category 4: Upstream transportation and distribution | 328.98 |
| Category 5: Waste generated in operations | 17.22 |
| Category 6: Business travel | 166.43 |
| Category 7: Employee commuting | 788.23 |
| Category 9: Downstream transportation and distribution | 77.79 |
| Scope 3 Total Emission | 55,620.52 |

For and on behalf of SGS India Private Limited

| | |
|--|---|
|  <p>Kalpesh Thombare National Sustainability Manager – ESG & Sustainability Services, SGS India 12th, June 2026</p> |  <p>Tushar Girigosavi Lead Verifier – ESG & Sustainability Services, SGS India Team Member: Sarvesh Gurav, Anjali Nair, Daya SS 12th June 2026</p> |
|--|---|

Appendix A: Notes and Reporting Limitations

In line with the assurance engagement and internal quality review, the following items were identified and resolved during the preparation of this report. They are recorded here in the interests of transparency, consistent with the principle of accuracy and balance under GRI 1: Foundation 2021.

A.1 Disclosures Omitted (with reasons under GRI 1: Foundation 2021)

GRI 2-21 Annual total compensation ratio:

Omitted — Reason: Confidentiality constraints. As a privately held company, Chromewell does not publicly disclose individual executive compensation. This information is treated as commercially sensitive and is governed by the organization's internal confidentiality policies.

GRI 102-3 Just Transition (under GRI 102: Climate Change 2025):

Omitted — Reason: Standard not yet effective. GRI 102: Climate Change and Just Transition 2025 has an effective date of 1 January 2027. The disclosure is therefore not mandatory for FY 2025–26. Chromewell will assess applicability and begin progressive reporting under 102-3 in future cycles.

GRI 303-3 / 303-4 Water withdrawal and discharge by source and category:

The Company sources its entire water requirement through third-party supply, with no direct withdrawal from natural water sources. Flowmeters for measuring water discharge are in the process of being installed across operating sites during the current reporting year, and reliable metered data for all the parameters will be available from the next reporting cycle.

GRI 403-8 Workers covered by an OH&S management system (sub-disclosures i and ii): Quantitative coverage data is being compiled and will be reported in the next reporting cycle

GRI 417-1 Requirements for product and service information and labelling:

Omitted — Reason: Not a material topic given the B2B (OEM-tier) nature of the Company's operations.

A.2 Items Marked for Future Reporting Cycles

The following items were flagged during preparation as requiring data uplift in subsequent cycles, and have been noted to ensure traceability:

- GRI 2-19 Remuneration policies and 2-20 Process to determine remuneration — quantitative components to be elaborated once a formal Nomination and Remuneration framework is established.
- GRI 102-4 Targets and progress — quantitative target progress to be reported once SBTi-validated baseline operational data stabilizes.
- GRI 103-3 to 103-5 — upstream/downstream energy consumption, energy intensity and energy reduction figures pending consolidation through the ClimeUp.ai platform.
- GRI 305-7 Air emissions (NOx, SOx, etc.) — to be reported following installation of stack monitoring at applicable points.
- GRI 306-3 Significant spills — confirmation of nil incidents to be supported with EHS log evidence in next cycle.
- GRI 404-1, 404-2 Training hours and programmes — quantitative data to be compiled from the HRMS and LMS.
- GRI 405-1 Diversity of governance bodies and employees — quantitative breakdowns by category to be added.

- GRI 416-1 / 416-2 Customer health and safety — alignment with IATF 16949 product safety reviews to be referenced.

A.3 Reporting Boundary Note

The reporting boundary for this report covers the entities listed under GRI 2-2 and is aligned with the audited consolidated financial statements of the Company. For joint venture entities, sustainability data has been included on a proportionate basis aligned with the equity stake, except for GHG accounting, which follows the operational control approach in accordance with the GHG Protocol Corporate Standard. This treatment is consistent with the boundary setting configured in the ClimeUp.ai ESG Data Management Platform.

A.4 Methodology and Calculation Tools

Sustainability data has been compiled from operational records, HR systems (SAP) and the ClimeUp.ai ESG Data Management Platform. The GHG inventory has been prepared in accordance with the GHG Protocol Corporate Standard and ISO 14064, applying Global Warming Potential values from the IPCC Sixth Assessment Report (AR6). Emission factors have been sourced from recognized national and international databases including the Central Electricity Authority (CEA) of India, US EPA, UK DEFRA, IPCC, GLEC and ecoinvent, with the most appropriate factor selected for each activity and geography. Near-term and long-term emissions reduction targets have been validated by the Science Based Targets initiative (SBTi).

20. GRI Content Index

Statement of use: Chromewell Engineering Private Limited has reported the information cited in this GRI content index for the period 1 April 2025 to 31 March 2026 with reference to the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

Applicable GRI Sector Standard(s): None at the time of reporting

Framework interoperability mapping (CSRD/ESRS, UNGC, SASB & UN SDGs)

To support stakeholders reporting across multiple frameworks, the content index below maps each GRI disclosure to the corresponding European Sustainability Reporting Standards (CSRD/ESRS) requirement, the relevant United Nations Global Compact (UNGC) Principle(s), the applicable SASB Auto Parts (TR-AP) metric where one exists, and the UN Sustainable Development Goal(s) it advances. Mappings are provided as non-authoritative guidance to assist preparers and assurance providers; entries marked “—” have no direct equivalent in that framework.

Pillar key: 1 Climate Action & Net-Zero 2 Responsible Value Chain & Resource Stewardship 3 People, Safety & Inclusive Communities 4 Responsible Governance & Digital Trust

In the Pillars column, the pillar(s) primary to each disclosure are highlighted in colour; others are shown greyed.

| GRI Standard | Disclosure | Status | Page | Pillars | CSRD / ESRS | UNGC | SASB (Auto Parts) | UN SDG | CI Cross-Ref |
|--|--|----------|------|---------|--------------------------|------|-------------------|--------|---|
| GRI 2: General Disclosures 2021 | | | | | | | | | |
| | 2-1 Organizational details | Reported | 30 | 1 2 3 4 | ESRS 2 BP-1; SBM-1 | — | — | — | |
| | 2-2 Entities included in the organization's sustainability reporting | Reported | 32 | 1 2 3 4 | ESRS 2 BP-1 | — | — | — | |
| | 2-3 Reporting period, frequency and contact point | Reported | 33 | 1 2 3 4 | ESRS 2 BP-1 | — | — | — | |
| | 2-4 Restatements of information | Reported | 33 | 1 2 3 4 | ESRS 2 BP-2 | — | — | — | |
| | 2-5 External assurance | Reported | 34 | 1 2 3 4 | CSRD Art. 34 (assurance) | — | — | — | |
| | 2-6 Activities, value chain and other business relationships | Reported | 30 | 1 2 3 4 | ESRS 2 SBM-1 | — | — | — | |
| | 2-7 Employees | Reported | 35 | 1 2 3 4 | ESRS 2 SBM-1; S1-6 | — | — | — | |
| | 2-8 Workers who are not employees | Reported | 37 | 1 2 3 4 | ESRS S1-7 | — | — | — | |
| | 2-9 Governance structure and composition | Reported | 39 | 1 2 3 4 | ESRS 2 GOV-1 | — | — | — | |
| | 2-10 Nomination and selection of the highest governance body | Reported | 47 | 1 2 3 4 | ESRS 2 GOV-1 | — | — | — | |
| | 2-11 Chair of the highest governance body | Reported | 49 | 1 2 3 4 | ESRS 2 GOV-1 | — | — | — | |
| | 2-12 Role of the highest governance body in overseeing the management of impacts | Reported | 49 | 1 2 3 4 | ESRS 2 GOV-1; GOV-2 | — | — | — | |
| | 2-13 Delegation of responsibility for managing impacts | Reported | 51 | 1 2 3 4 | ESRS 2 GOV-1 | — | — | — | |
| | 2-14 Role of the highest governance body in sustainability reporting | Reported | 52 | 1 2 3 4 | ESRS 2 GOV-1; GOV-5 | — | — | — | |
| | 2-15 Conflicts of interest | Reported | 52 | 1 2 3 4 | ESRS 2 GOV-1; G1-1 | — | — | — | |
| | 2-16 Communication of critical concerns | Reported | 53 | 1 2 3 4 | ESRS 2 GOV-2 | — | — | — | CI Ref pg 21 (Whistleblower & Ethics Hotline) |
| | 2-17 Collective knowledge of the highest governance body | Reported | 54 | 1 2 3 4 | ESRS 2 GOV-1 | — | — | — | |
| | 2-18 Evaluation of the performance of the highest governance body | Reported | 55 | 1 2 3 4 | ESRS 2 GOV-1 | — | — | — | |
| | 2-19 Remuneration policies | Reported | 55 | 1 2 3 4 | ESRS 2 GOV-3 | — | — | — | |
| | 2-20 Process to determine remuneration | Reported | 56 | 1 2 3 4 | ESRS 2 GOV-3 | — | — | — | |
| | 2-21 Annual total compensation ratio | Reported | 56 | 1 2 3 4 | ESRS S1-16 | — | — | — | |

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| | 2-22 Statement on sustainable development strategy | Reported | 8 | 1 2 3 4 | ESRS 2 SBM-1 | — | — | — | |
| | 2-23 Policy commitments | Reported | 58 | 1 2 3 4 | ESRS 2 MDR-P; G1-1; S1-1 | — | — | — | |
| | 2-24 Embedding policy commitments | Reported | 59 | 1 2 3 4 | ESRS 2 MDR-P | — | — | — | |
| | 2-25 Processes to remediate negative impacts | Reported | 59 | 1 2 3 4 | ESRS 2 MDR-A; S1-3 | — | — | — | |
| | 2-26 Mechanisms for seeking advice and raising concerns | Reported | 60 | 1 2 3 4 | ESRS G1-1; S1-3 | — | — | — | CI Ref pg 21 (Whistleblower & Ethics Hotline) |
| | 2-27 Compliance with laws and regulations | Reported | 60 | 1 2 3 4 | ESRS G1-4 | — | — | — | |
| | 2-28 Membership associations | Reported | 62 | 1 2 3 4 | ESRS G1-5 | — | — | — | |
| | 2-29 Approach to stakeholder engagement | Reported | 62 | 1 2 3 4 | ESRS 2 SBM-2 | — | — | — | |
| | 2-30 Collective bargaining agreements | Reported | 62 | 1 2 3 4 | ESRS S1-8 | — | — | — | |
| GRI 3: Material Topics 2021 | | | | | | | | | |
| | 3-1 Process to determine material topics | Reported | 63 | 1 2 3 4 | ESRS 2 IRO-1; SBM-3 | — | — | — | |
| | 3-2 List of material topics | Reported | 63 | 1 2 3 4 | ESRS 2 IRO-2; SBM-3 | — | — | — | |
| | 3-3 Management of material topics | Reported | 63 | 1 2 3 4 | ESRS 2 MDR-P, MDR-A, MDR-T | — | — | — | |
| | 101-1 Policies to halt and reverse biodiversity loss | Reported | 75 | 1 2 3 4 | ESRS E4-2 | 7, 8 | — | 6, 14, 15 | |
| | 101-2 Management of biodiversity impacts | Reported | 75 | 1 2 3 4 | ESRS E4-3 | 7, 8 | — | 6, 14, 15 | |
| | 101-3 Access and benefit-sharing | Reported | 77 | 1 2 3 4 | ESRS E4-2 | 7, 8 | — | 6, 14, 15 | |
| | 101-4 Identification of biodiversity impacts | Reported | 77 | 1 2 3 4 | ESRS E4-1; IRO-1 | 7, 8 | — | 6, 14, 15 | |
| | 101-5 Locations with biodiversity impacts | Reported | 77 | 1 2 3 4 | ESRS E4-5; SBM-3 | 7, 8 | — | 6, 14, 15 | |
| | 101-6 Direct drivers of biodiversity loss | Reported | 78 | 1 2 3 4 | ESRS E4-5 | 7, 8 | — | 6, 14, 15 | |
| | 101-7 Changes to the state of biodiversity | Reported | 78 | 1 2 3 4 | ESRS E4-5 | 7, 8 | — | 6, 14, 15 | |
| | 101-8 Ecosystem services | Reported | 79 | 1 2 3 4 | ESRS E4-5 | 7, 8 | — | 6, 14, 15 | |
| | 102-1 Transition plan for climate change mitigation | Reported | 80 | 1 2 3 4 | ESRS E1-1 | 7, 8, 9 | — | 13 | |
| | 102-2 Climate change adaptation plan | Reported | 83 | 1 2 3 4 | ESRS E1-1; E1-3 | 7, 8, 9 | — | 13 | |
| | 102-3 Just transition | Reported | 85 | 1 2 3 4 | ESRS E1-1; S1 | 7, 8, 9 | — | 13 | |
| | 102-4 GHG emissions reduction targets and progress | Reported | 86 | 1 2 3 4 | ESRS E1-4 | 7, 8, 9 | — | 13 | |
| | 102-5 Scope 1 GHG emissions | Reported | 90 | 1 2 3 4 | ESRS E1-6 | 7, 8, 9 | — | 13 | |
| | 102-6 Scope 2 GHG emissions | Reported | 93 | 1 2 3 4 | ESRS E1-6 | 7, 8, 9 | — | 13 | |
| | 102-7 Scope 3 GHG emissions | Reported | 96 | 1 2 3 4 | ESRS E1-6 | 7, 8, 9 | — | 13 | |
| | 102-8 GHG emissions intensity | Reported | 100 | 1 2 3 4 | ESRS E1-6 | 7, 8, 9 | — | 13 | |
| | 102-9 GHG removals in the value chain | Reported | 100 | 1 2 3 4 | ESRS E1-7 | 7, 8, 9 | — | 13 | |
| | 102-10 Carbon credits | Reported | 101 | 1 2 3 4 | ESRS E1-7 | 7, 8, 9 | — | 13 | |
| | 103-1 Energy policies and commitments | Reported | 103 | 1 2 3 4 | ESRS E1-2 | 7, 8, 9 | TR-AP-130a.1 | 7, 12, 13 | |
| | 103-2 Energy consumption and self-generation within the organization | Reported | 103 | 1 2 3 4 | ESRS E1-5 | 7, 8, 9 | TR-AP-130a.1 | 7, 12, 13 | |
| | 103-3 Upstream and downstream energy consumption | Reported | 104 | 1 2 3 4 | ESRS E1-5 | 7, 8, 9 | TR-AP-130a.1 | 7, 12, 13 | |
| | 103-4 Energy intensity | Reported | 104 | 1 2 3 4 | ESRS E1-5 | 7, 8, 9 | TR-AP-130a.1 | 7, 12, 13 | |
| | 103-5 Reduction in energy consumption | Reported | 104 | 1 2 3 4 | ESRS E1-3 | 7, 8, 9 | TR-AP-130a.1 | 7, 12, 13 | |

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| | 202-1 Ratios of standard entry level wage by gender compared to local minimum wage | Reported | - | 1 2 3 4 | ESRS S1-10; S1-16 | 1 | — | 1, 5, 8 | |
| | 202-2 Proportion of senior management hired from the local community | Reported | - | 1 2 3 4 | ESRS S1 (partial) | 1 | — | 1, 5, 8 | |
| GRI 201: Economic Performance 2016 | | | | | | | | | |
| | 201-1 Direct economic value generated and distributed | Reported | 65 | 1 2 3 4 | ESRS 2 SBM-1 (partial) | — | — | 8, 9 | |
| | 201-3 Defined benefit plan obligations and other retirement plans | Reported | 65 | 1 2 3 4 | ESRS S1-11 | — | — | 8, 9 | |
| | 201-4 Financial assistance received from government | Reported | 66 | 1 2 3 4 | ESRS 2 (partial) | — | — | 8, 9 | |
| GRI 203: Indirect Economic Impacts 2016 | | | | | | | | | |
| | 203-1 Infrastructure investments and services supported | Reported | 66 | 1 2 3 4 | ESRS S3-4 (partial) | 1 | — | 9, 11 | |
| | 203-2 Significant indirect economic impacts | Reported | 67 | 1 2 3 4 | ESRS 2 SBM-3; S3 | 1 | — | 9, 11 | |
| GRI 204: Procurement Practices 2016 | | | | | | | | | |
| | 204-1 Proportion of spending on local suppliers | Reported | 68 | 1 2 3 4 | ESRS G1-2 (partial) | — | TR-AP-440a.1 | 12 | |
| GRI 205: Anti-corruption 2016 | | | | | | | | | |
| | 205-1 Operations assessed for risks related to corruption | Reported | 69 | 1 2 3 4 | ESRS G1-3 | 10 | — | 16 | CI Ref pg 21 (Whistleblower & Ethics Hotline) |
| | 205-2 Communication and training about anti-corruption policies and procedures | Reported | 69 | 1 2 3 4 | ESRS G1-1; G1-3 | 10 | — | 16 | CI Ref pg 21 (Whistleblower & Ethics Hotline) |
| | 205-3 Confirmed incidents of corruption and actions taken | Reported | 69 | 1 2 3 4 | ESRS G1-4 | 10 | — | 16 | |
| GRI 206: Anti-competitive Behavior 2016 | | | | | | | | | |
| | 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | Reported | 71 | 1 2 3 4 | ESRS G1 (partial) | 10 | TR-AP-520a.1 | 16 | |
| GRI 207: Tax 2019 | | | | | | | | | |
| | 207-1 Approach to tax | Reported | 72 | 1 2 3 4 | ESRS G1 (partial) | 10 | — | 17 | |
| | 207-2 Tax governance, control, and risk management | Reported | 72 | 1 2 3 4 | ESRS G1 (partial) | 10 | — | 17 | |
| | 207-3 Stakeholder engagement and management of concerns related to tax | Reported | 73 | 1 2 3 4 | ESRS G1 (partial) | 10 | — | 17 | |
| | 207-4 Country-by-country reporting | Reported | 73 | 1 2 3 4 | — | 10 | — | 17 | |
| GRI 301: Materials 2016 | | | | | | | | | |
| | 301-1 Materials used by weight or volume | Reported | 106 | 1 2 3 4 | ESRS E5-4 | 7, 8, 9 | TR-AP-440b.1 | 8, 12 | |
| | 301-2 Recycled input materials used | Reported | 106 | 1 2 3 4 | ESRS E5-4 | 7, 8, 9 | TR-AP-440b.1 | 8, 12 | |
| | 301-3 Reclaimed products and their packaging materials | Reported | 106 | 1 2 3 4 | ESRS E5-5 | 7, 8, 9 | TR-AP-440b.1 | 8, 12 | |
| GRI 303: Water and Effluents 2018 | | | | | | | | | |
| | 303-1 Interactions with water as a shared resource | Reported | 107 | 1 2 3 4 | ESRS E3-1; IRO-1 | 7, 8 | — | 6 | |
| | 303-2 Management of water discharge-related impacts | Reported | 107 | 1 2 3 4 | ESRS E3-2 | 7, 8 | — | 6 | |
| | 303-3 Water withdrawal | Reported | 108 | 1 2 3 4 | ESRS E3-4 | 7, 8 | — | 6 | CI Ref pg 8, 12, 13 (Water Recycling; Sensor Taps; STP) |
| | 303-4 Water discharge | Reported | 109 | 1 2 3 4 | ESRS E3-4 | 7, 8 | — | 6 | CI Ref pg 8, 13 (Water Recycling; STP) |
| | 303-5 Water consumption | Reported | 110 | 1 2 3 4 | ESRS E3-4 | 7, 8 | — | 6 | CI Ref pg 8, 12, 13 (Water Recycling; Sensor Taps; STP) |
| GRI 305: Emissions 2016 | | | | | | | | | |
| | 305-6 Emissions of ozone-depleting substances (ODS) | Reported | 112 | 1 2 3 4 | ESRS E2-4 | 7, 8, 9 | — | 13 | |

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| | 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | Reported | 112 | 1 2 3 4 | ESRS E2-4 | 7, 8, 9 | — | 13 | CI Ref pg 7 (Welding Fume Extraction) |
| GRI 306: Effluents and Waste 2016 | | | | | | | | | |
| | 306-3 Significant spills | Reported | 116 | 1 2 3 4 | ESRS E5-5 | 7, 8, 9 | TR-AP-150a.1 | 3, 6, 12 | |
| GRI 306: Waste 2020 | | | | | | | | | |
| | 306-1 Waste generation and significant waste-related impacts | Reported | 117 | 1 2 3 4 | ESRS E5-5; E5-1 | 7, 8, 9 | TR-AP-150a.1 | 3, 6, 12 | |
| | 306-2 Management of significant waste-related impacts | Reported | 117 | 1 2 3 4 | ESRS E5-2 | 7, 8, 9 | TR-AP-150a.1 | 3, 6, 12 | CI Ref pg 13 (STP & Water Reuse) |
| | 306-3 Waste generated | Reported | 116 | 1 2 3 4 | ESRS E5-5 | 7, 8, 9 | TR-AP-150a.1 | 3, 6, 12 | |
| | 306-4 Waste diverted from disposal | Reported | 118 | 1 2 3 4 | ESRS E5-5 | 7, 8, 9 | TR-AP-150a.1 | 3, 6, 12 | |
| | 306-5 Waste directed to disposal | Reported | 119 | 1 2 3 4 | ESRS E5-5 | 7, 8, 9 | TR-AP-150a.1 | 3, 6, 12 | |
| GRI 308: Supplier Environmental Assessment 2016 | | | | | | | | | |
| | 308-1 New suppliers that were screened using environmental criteria | Reported | 122 | 1 2 3 4 | ESRS 2 IRO-1; G1-2 | 7, 8 | TR-AP-440a.1 | 12 | |
| | 308-2 Negative environmental impacts in the supply chain and actions taken | Reported | 122 | 1 2 3 4 | ESRS 2 SBM-3; E1-E5 (value chain) | 7, 8 | TR-AP-440a.1 | 12 | |
| GRI 401: Employment 2016 | | | | | | | | | |
| | 401-1 New employee hires and employee turnover | Reported | 123 | 1 2 3 4 | ESRS S1-6 | 6 | — | 5, 8 | |
| | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | Reported | 123 | 1 2 3 4 | ESRS S1-11 | 6 | — | 5, 8 | |
| | 401-3 Parental leave | Reported | 124 | 1 2 3 4 | ESRS S1-15 | 6 | — | 5, 8 | |
| GRI 402: Labor/Management Relations 2016 | | | | | | | | | |
| | 402-1 Minimum notice periods regarding operational changes | Reported | 125 | 1 2 3 4 | ESRS S1-4; S1-8 | 3, 6 | — | 8 | |
| GRI 403: Occupational Health and Safety 2018 | | | | | | | | | |
| | 403-1 Occupational health and safety management system | Reported | 126 | 1 2 3 4 | ESRS S1-1; S1-14 | 1 | — | 3, 8 | |
| | 403-2 Hazard identification, risk assessment, and incident investigation | Reported | 126 | 1 2 3 4 | ESRS S1-14; S1-4 | 1 | — | 3, 8 | CI Ref pg 7, 10 (Welding Fume; Steel Safety Railings) |
| | 403-3 Occupational health services | Reported | 127 | 1 2 3 4 | ESRS S1-14 | 1 | — | 3, 8 | CI Ref pg 9 (Employee Health Check-up) |
| | 403-4 Worker participation, consultation, and communication on occupational health and safety | Reported | 128 | 1 2 3 4 | ESRS S1-2; S1-14 | 1 | — | 3, 8 | |
| | 403-5 Worker training on occupational health and safety | Reported | 128 | 1 2 3 4 | ESRS S1-14 | 1 | — | 3, 8 | CI Ref pg 11, 20, 23 (Weld Sim Training; Worker Training; Safety Week) |
| | 403-6 Promotion of worker health | Reported | 129 | 1 2 3 4 | ESRS S1-14 | 1 | — | 3, 8 | CI Ref pg 9 (Employee Health Check-up) |
| | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Reported | 129 | 1 2 3 4 | ESRS S1-14; S1-4 | 1 | — | 3, 8 | CI Ref pg 7, 10, 15 (Welding Fume; Railings; Safety Footwear) |
| | 403-8 Workers covered by an occupational health and safety management system | Reported | 129 | 1 2 3 4 | ESRS S1-14 | 1 | — | 3, 8 | |
| | 403-9 Work-related injuries | Reported | 130 | 1 2 3 4 | ESRS S1-14 | 1 | — | 3, 8 | |
| | 403-10 Work-related ill health | Reported | 131 | 1 2 3 4 | ESRS S1-14 | 1 | — | 3, 8 | |
| GRI 404: Training and Education 2016 | | | | | | | | | |
| | 404-1 Average hours of training per year per employee | Reported | 133 | 1 2 3 4 | ESRS S1-13 | 6 | — | 4, 8 | CI Ref pg 16, 20 (On-the-Job; Worker Training) |
| | 404-2 Programs for upgrading employee skills | Reported | 133 | 1 2 3 4 | ESRS S1-13; S1-1 | 6 | — | 4, 8 | CI Ref pg 11, 16, 20 (Weld Sim; OJT; Worker Training) |

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| | and transition assistance programs | | | | | | | | |
| | 404-3 Percentage of employees receiving regular performance and career development reviews | Reported | 133 | 1 2 3 4 | ESRS S1-13 | 6 | — | 4, 8 | |
| GRI 405: Diversity and Equal Opportunity 2016 | | | | | | | | | |
| | 405-1 Diversity of governance bodies and employees | Reported | 134 | 1 2 3 4 | ESRS S1-6, S1-9, S1-12; GOV-1 | 6 | — | 5, 8, 10 | |
| | 405-2 Ratio of basic salary and remuneration of women to men | Reported | 134 | 1 2 3 4 | ESRS S1-16 | 6 | — | 5, 8, 10 | |
| GRI 406: Non-discrimination 2016 | | | | | | | | | |
| | 406-1 Incidents of discrimination and corrective actions taken | Reported | 135 | 1 2 3 4 | ESRS S1-17 | 6 | — | 5, 8, 10 | |
| GRI 407: Freedom of Association and Collective Bargaining 2016 | | | | | | | | | |
| | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | Reported | 136 | 1 2 3 4 | ESRS S1-1, S1-8; S2-1 | 3 | — | 8 | |
| GRI 408: Child Labor 2016 | | | | | | | | | |
| | 408-1 Operations and suppliers at significant risk for incidents of child labor | Reported | 137 | 1 2 3 4 | ESRS S1-1; S2-1 | 5 | — | 8, 16 | |
| GRI 409: Forced or Compulsory Labor 2016 | | | | | | | | | |
| | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor | Reported | 138 | 1 2 3 4 | ESRS S1-1; S2-1 | 4 | — | 8 | |
| GRI 410: Security Practices 2016 | | | | | | | | | |
| | 410-1 Security personnel trained in human rights policies or procedures | Reported | 139 | 1 2 3 4 | ESRS S3 (partial) | 1 | — | 16 | |
| GRI 411: Rights of Indigenous Peoples 2016 | | | | | | | | | |
| | 411-1 Incidents of violations involving rights of indigenous peoples | Reported | 140 | 1 2 3 4 | ESRS S3-4 | 1, 2 | — | 2, 16 | |
| GRI 413: Local Communities 2016 | | | | | | | | | |
| | Disclosure 413-1 Operations with local community engagement, impact assessments, and development programs | Reported | 141 | 1 2 3 4 | — | 1 | — | 11 | CI Ref pg 14, 19, 22, 24 (Blue Cross; MAHER; Manav Mangal; RESQ) |
| | 413-2 Operations with significant actual and potential negative impacts on local communities | Reported | 141 | 1 2 3 4 | ESRS S3-4; SBM-3 | 1 | — | 11 | |
| GRI 414: Supplier Social Assessment 2016 | | | | | | | | | |
| | 414-1 New suppliers that were screened using social criteria | Reported | 142 | 1 2 3 4 | ESRS S2-1; G1-2 | 1, 2 | — | 8, 16 | |
| | 414-2 Negative social impacts in the supply chain and actions taken | Reported | 142 | 1 2 3 4 | ESRS S2-1; S2-4 | 1, 2 | — | 8, 16 | |
| GRI 415: Public Policy 2016 | | | | | | | | | |
| | 415-1 Political contributions | Reported | 143 | 1 2 3 4 | ESRS G1-5 | 10 | — | 16 | |
| GRI 416: Customer Health and Safety 2016 | | | | | | | | | |
| | 416-1 Assessment of the health and safety impacts of product and service categories | Omitted | 144 | 1 2 3 4 | ESRS S4-4 | 1 | TR-AP-250a.1 | 3, 12 | |
| | 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services | Omitted | 144 | 1 2 3 4 | ESRS S4-4 | 1 | TR-AP-250a.1 | 3, 12 | |
| GRI 417: Marketing and Labeling 2016 | | | | | | | | | |
| | 417-1 Requirements for product and service information and labelling | Omitted | 145 | 1 2 3 4 | ESRS S4-4 (partial) | — | — | 12 | |
| | 417-2 Incidents of non-compliance concerning | Reported | 145 | 1 2 3 4 | ESRS S4-4 | — | — | 12 | |

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| | product and service information and labelling | | | | | | | | |
| | 417-3 Incidents of non-compliance concerning marketing communications | Reported | 145 | 1 2 3 4 | ESRS S4-4 | — | — | 12 | |
| GRI 418: Customer Privacy 2016 | | | | | | | | | |
| | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | Reported | 147 | 1 2 3 4 | ESRS S4-3; S4-4 | — | — | 16 | |

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