

SML/SEC/2025-26-058
3rd September, 2025

Dy. General Manager, Corporate Relationship Department BSE Limited P.J Towers, Dalal Street Fort, Mumbai-400 001	The Secretary, National Stock Exchange of India Ltd. Exchange Plaza, 5th Floor, Plot no. C/1, G Block Bandra- Kurla Complex Bandra (E), Mumbai – 400 051
Scrip Code: 505192	Scrip Code: SMLISUZU

Sub: Business Responsibility and Sustainability Report (BRSR)

2025 Dear Sir(s),

We are pleased to enclose herewith a copy of Business Responsibility and Sustainability Report 2025 of SML ISUZU LIMITED for the financial year ended 31st March, 2025.

As informed earlier, vide our communication dated 19th August, 2025, 41st AGM of the Company is scheduled on **Friday, 26th September, 2025 at 4:00 PM (IST)** through Video Conferencing / Other Audio Visual Means.

This is for your information and record please.

Thanking you,

Yours faithfully,

For SML ISUZU LIMITED

(PARVESH MADAN)

Company Secretary & Compliance Officer

pmadan@smlisuzu.com

ACS-31266

SML ISUZU Limited

Regd. Office & Works:

Village : Asron, Distt. Shahid Bhagat Singh Nagar (Nawanshahar) Punjab – 144533

T +91 1881 270255 **F** +91 1881 270223

Corporate Office : 204-205, Sector 34-A, Chandigarh – 160135

T +91 172 2647700-10 **F** +91 172 2615111 **W** www.smlisuzu.com **CIN** L50101PB1983PLC005516

Trucks & Buses

ANNEXURE F TO DIRECTORS' REPORT

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT FOR FINANCIAL YEAR 2024-25

[Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015]

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L50101PB1983PLC005516
2.	Name of the Listed Entity	SML ISUZU LIMITED
3.	Year of Incorporation	26th July, 1983
4.	Registered office address	Village Asron, Distt. Shahid Bhagat Singh Nagar (Nawanshahr), Punjab - 144533
5.	Corporate address	SCO 204-205, Sector 34-A, Chandigarh - 160022
6.	E-mail id	investors@smlisuzu.com
7.	Telephone	+91 172 2647700-02
8.	Website	www.smlisuzu.com
9.	Financial Year reported	1st April 2024 to 31st March 2025
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE), National Stock Exchange of India Limited (NSE)
11.	Paid-up Capital	Rs. 14.47 crores
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Parvesh Madan Company Secretary Tel: 0172-2647700-02 pmadan@smlisuzu.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

II. Products/services

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

S.No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing and Sale of Commercial vehicles	Manufacturing and Sale of Trucks & Buses	94%

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

S.No.	Product/Service	NIC Code	% of total Turnover contributed
1	Cargo Vehicles (Trucks)	29102	21%
2	Passenger Vehicles (Buses)	29109	73%

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

Location	Number of plants	Number of offices	Total
National	1	10	11
International	-	-	-

19. Markets served by the entity:
a. Number of locations

Locations	Number
National (No. of States)	28 States & 8 Union Territories
International (No. of Countries)	10

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

3.97%

c. A brief on types of customers:

The Company is engaged in the manufacturing and sale of Commercial Vehicles such as Buses, Trucks, and Special Application vehicles. Its customer base comprises fleet owners, educational institutions, offices, transporters, Government agencies, and others across domestic and international markets.

IV. Employees
20. Details as at the end of Financial Year: As on 31.03.2025
a. Employees and workers (including differently abled):

S.No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
EMPLOYEES						
1.	Permanent (D)	718	697	97.1%	21	2.9%
2.	Other than Permanent (E)	103	94	91.3%	9	8.7%
3.	Total employees (D+E)	821	791	96.3%	30	3.7%

S.No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
WORKERS						
4.	Permanent (F)	272	272	100.00%	-	-
5.	Other than Permanent (G)	2,116	2,114	99.91%	2	0.09%
6.	Total employees (F+G)	2,388	2,386	99.92%	2	0.08%

b. Differently abled Employees and workers:

S.No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	1	1	100%	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total differently abled employees (D+E)	1	1	100%	-	-
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	3	3	100%	-	-
5.	Other than Permanent(G)	4	4	100%	-	-
6.	Total differently abled workers (F+G)	7	7	100%	-	-

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	8	1	12%
Key Management Personnel (in terms of Section 203 of the Companies Act, 2013) (including MD & CEO)	3	-	-

22. Turnover rate for permanent employees and workers

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	10%	5%	9%	9%	-	9%	10%	7%	10%
Permanent Workers	2%	-	2%	6%	-	6%	8%	-	8%

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

23. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding/ subsidiary / associate companies / joint ventures (A)	Indicate whether holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
	NA	NA	NA	NA

Note: Sumitomo Corporation, Japan, a body corporate, with 43.96% shareholding was the Promoter of the Company up to 1st August 2025. As explained in the Board Report, on 1st August 2025, Sumitomo Corporation, Japan and Isuzu Motors Limited, Japan (a Public Shareholder) have transferred their respective equity stakes of 43.96% and 15% to Mahindra & Mahindra Limited and, consequently, the Company has become a subsidiary of Mahindra & Mahindra Limited w.e.f. 1st August, 2025. However, the Company does not have any Subsidiary, Joint Venture or Associate Company. Sumitomo Corporation, Japan, does not participate in the BRSR initiatives of the Company.

VI. CSR Details

24. (i) **Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)** Yes
- (ii) Turnover (in Rs. Lakhs) - 239,899
- (iii) Net worth (in Rs. Lakhs) - 38,266

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	-	-	-	-	-	-
Investors (other than shareholders)	Yes	-	-	-	-	-	-
Shareholders	Yes	21	-	-	6	-	-
Employees and workers	Yes	-	-	-	-	-	-
Customers	Yes	96	-	-	120	-	-
Value Chain Partners	Yes	-	-	-	-	-	-

* The Grievances Redressal Policy of the Company is available at the following link:
<https://smlisuzu.com/IN/investors/policies/corporate-policies>

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
1	Product Safety, Quality and Innovation	Opportunity	To ensure that products of the Company are compliant with Central Motor Vehicles Rules (CMVR) and adhere to prescribed emission norms that will enhance Company's brand value and nurturing customer trust.	-	Positive Implications
2	Cyber Security	Risk	Inadequate data security and privacy systems have the potential to result in financial losses, damage to reputation and erosion of customer confidence in the company.	- The Company has an Information Security/ Cyber security Policy, accessible to all employees across the organization. - Close monitoring of information security systems and processes to safeguard the Company's sensitive data and information. - Training to Employees	Negative Implications
3	Regulatory Compliance	Risk	Non-compliance with regulatory requirements frequently leads to legal repercussions, including fines and penalties.	- Conducting periodic risk assessments to identify potential areas of compliance related risks.	Negative Implications

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
				- Creating a strong ethical culture in the organization with a focus on transparency and compliance.	
4	Green Energy and Energy Management	Risk	- Stringent regulatory standards to reduce carbon emission. - High and increasing cost of fuel and energy.	- Regular energy consumption assessment and action to optimize energy consumption. - Shifting to alternate source of energy such as Solar Power Plant for electricity & Piped Natural Gas (PNG) in place of Diesel.	Negative Implications
5	Anti-bribery and Anti-corruption	Risk	- The Company may be subject to legal fines, penalties, reputational harm, business disruptions and loss of trust in case of non-adherence to ethical business practices.	- Effective Whistle-blower and Grievances Redressal mechanism - Internal controls to ensure compliance with applicable laws - Regular awareness programmes and training sessions for the stakeholders on ethical practices.	Negative Implications

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
6	Occupational Health and Safety	Opportunity	- Various Health and wellbeing measures are taken for the welfare of employees. - Safety rules have been implemented and being monitored on regular basis - Awareness programmes are conducted on regular basis to follow the safety rules.	-	Positive Implications
7	Grievances Redressal Mechanism	Opportunity	To ensure compliance with applicable laws while building trust among all the stakeholders	-	Positive Implications

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Sr.No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and management processes									
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No) – Refer Note 1	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Web Link of the Policies, if available	https://www.smlisuzu.com/IN/investors/policies/corporate-policies								
2	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y

4	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	- ISO 9001 : 2015 (Quality Management System) - IATF16949: 2016 (Automotive Quality Management System) - ISO 14001 : 2015 (Environment Management System) - ISO 45001 : 2018 (Occupational Health and Safety Management System) - ISO 27001: 2022 (Information Security Management System) - ISO 50001:2018 (Energy Management System)
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	- To replace conventional lights with LED Lights to save energy. - To Plant 1500 Trees around the plant periphery for environment protection.
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	- 4316766 KWH produced by 3.04MWp solar plant in FY 2024-25. - 81000 kWh saved through replacement of conventional lighting fixtures with LED lights. - 1500 Trees planted around the plant for environment protection
Governance, leadership and oversight		
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) The Company is cautious about the use of natural resources and is making efforts to reduce pollution and sustain the environment. The Company has upgraded all its products to meet the latest emission norms. As an alternate source of energy, the Company has 3.04 MWp solar plant, which generated 4,316,766 KWH in FY 2024-25, contributing to a reduction in carbon emissions. Biodiversity promotion is another focus area of the Company. During FY 2024-25, the Company planted more than 1,500 saplings through plantation drives across the organization. Additionally, PNG is being used in place of diesel in the manufacturing process. The Company is also optimizing its water consumption through initiatives such as improving water use efficiency by plugging waste, rainwater harvesting. The Company has also maintained a greenbelt across the plant by utilizing its ETP treated water. The Company has also attained and upheld ISO 14001:2015 (Environment Management System) certification to encourage a culture of continuous improvement and to ensure long-term success. The Company follows principles of good corporate governance, disclosure and transparency, giving due attention to core values and ethics. It considers itself the custodian and trustee of all its stakeholders. It seeks corporate excellence by offering quality vehicles and service to customers, fostering team spirit amongst employees through their continuous involvement and participation in decision making processes, and placing high emphasis on their integrity and commitment to the Company. The key thrust areas of Company's Policy on Corporate Social Responsibility (CSR) includes promoting healthcare and sanitation, supporting education of girls and underprivileged children, sponsoring vocational & technical education, supporting deserving sportspersons, etc.	

8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Junya Yamanishi Managing Director & CEO (cessation w.e.f. 16.04.2025) Mr. Yasushi Nishikawa Managing Director & CEO (appointed w.e.f. 17.04.2025 and cessation w.e.f. 01.08.2025) Dr. Venkataraman Srinivas Executive Director & CEO (appointed w.e.f. 01.08.2025)																	
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes Mr. Junya Yamanishi Managing Director & CEO (cessation w.e.f. 16.04.2025) Mr. Yasushi Nishikawa Managing Director & CEO (appointed w.e.f. 17.04.2025 and cessation w.e.f. 01.08.2025) Dr. Venkataraman Srinivas Executive Director & CEO (appointed w.e.f. 01.08.2025)																	
10 Details of Review of NGRBCs by the Company:																			
Subject for Review		Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action		Y	Y	Y	Y	Y	Y	Y	Y	Y	Periodically or on a need basis								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances		Y	Y	Y	Y	Y	Y	Y	Y	Y	Quarterly								
11	Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9									
		No																	
Note 1. The Board of Directors of the Company have approved, from time to time, entity level policies such as Code of Ethics & Conduct (for Directors and Senior Management), Whistle Blower Policy, Anti-Bribery and Anti-Corruption Policy, Corporate Social Responsibility Policy, etc. in line with the regulatory requirements. Other policies & procedures are formulated having regard to business needs, controls and compliance with applicable laws & regulations and are approved and signed by the Managing Director & CEO.																			
12	If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated: Not applicable																		

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	1	Covering Company's Policies & Procedures	100%
Key Managerial Personnel (KMP) and Senior Management	2	Awareness Program on all Nine (9) Principles	100%
Employees other than BoD and KMPs/Senior Management	20	Awareness Program has been conducted online / offline on all the Nine (9) Principles including training programs - covering behavioral, emerging skills, functional competencies, technical training, Behavior Based safety, Hazard Identification and Risk Assessment (HIRA), Fire Safety, Emergency Preparedness, Code of Conduct, Prevention of Sexual Harassment, cybersecurity, sustainability, ISO 45001 & ISO 14001, Safety Standards, 7QC Tools, FMEA, APQP, MSA, SPC, TPM etc.	100%
Workers	45	Awareness Program on all nine (9) principles, Basic Safety Rules, Usage of PPEs, First Aid, Identification of unsafe condition, Quality and Assembly operations along with need-based training as per their job and role requirement.	100%

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

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

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

Not Applicable

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

Yes. The Company has a policy on Anti-bribery and Anti-corruption ('ABAC' policy) available at: <https://www.smlisuzu.com/IN/investors/policies/corporate-policies>

The Policy applies to all Directors, Employees of the Company working at all levels and grades (whether permanent, fixed-term or temporary), Business Associates, Consultants, Contractors including all other person directly or indirectly associated with the Company or acting on its behalf.

The Company does not tolerate bribery or corruption in any form in all its business dealings and relationships. The Company is committed to ensure adequate system & procedures to detect, prevent and counter bribery and corruption in any of its form or manner.

The Company follow zero tolerance approach for bribery and corruption. To offer cash or cash equivalents, or make any illegal payments, remuneration, gifts, donations directly or indirectly to influence the business decisions are strictly prohibited. However, gifts or hospitality as an ordinary business gestures is permissible, if these are reasonable, made in good faith, not intended to influence business decisions and are in compliance with the Company's policies.

Furthermore, the Company has a "Code of Conduct" for its Directors, Employees and its Business Associates which strictly prohibits any practice of corruption, bribery and potential conflicts of interest in the business dealings.

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

There were no such instances reported during FY 2024-25 and FY 2023-24.

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

	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	-	-	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	-	-	-

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

Not applicable

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

	FY 2024-25	FY 2023-24
Number of days of accounts payables	70	61

Note: Average trade payables and purchase of materials and stock in trade has been considered in the computation of days of accounts payable.

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

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	87.7%	91.0%
	b. Number of dealers / distributors to whom sales are made	153	154
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	38.20%	40.36%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.04%	0.04%
	b. Sales (Sales to related parties / Total Sales)	-	-
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	-	-

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness program
7 Sessions	All Nine (9) Principles including Company's Policies.	100% Contractors
2 Sessions		100% Dealers
4 Sessions		60% Suppliers

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

Yes, the Company ensures disclosures/declarations from its Board Members regarding their Directorships/Committees/shareholding(s) on an annual basis.

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

Essential Indicators

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

	Current FY 2024-25	Current FY 2023-24	Details of improvements in environmental and social impacts
R&D	88%	26%	- Electrical Vehicle - BS 6 - IOBD-2 in Diesel and CNG vehicles. - Higher HP Engines - Emission Testing
Other Capex	11%	37%	- Waste Management - Electric Fork lifters - PNG Pipeline

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

Yes, the Company has a Supplier Quality Manual (SQM) that outlines structured and uniform terms & conditions for the suppliers across the supply chain. SQM is accessible to the Suppliers and ensures ethical governance and standardization of sourcing processes for sustainability. The Company has also established a process for supplier selection and an assessment system to identify areas for further improvements in reinforcing sustainability principles. The Company's sourcing practices are focused towards optimizing logistics, returnable packaging to minimize waste and maximize re-use. The majority of parts are procured within the country.

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

100%

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

The Company is continuously making efforts to reduce waste arising from its operations. To reduce usage of plastics, including packaging, the Company has been using returnable packaging to minimize waste and maximize re-use. Similarly, the waste generated in other operations is also being monitored and segregated at the source for proper disposal. E-waste and Hazardous waste are disposed-off through authorized scrap dealers.

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

Yes, Extended Producer Responsibility (EPR) registration has been done with Central Pollution Control Board (CPCB). Waste collection plan is in line with the EPR plan submitted to CPCB.

Leadership Indicators

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

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
The Company has not conducted LCA for its products					

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

Not Applicable

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

Not Applicable.

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

	FY 2024-25			FY 2023-24		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

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

Not Applicable

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

Essential Indicators

1. a. Details of measures for the well-being of employees: As on 31.03.2025

Category	% of employees covered by										
	Total (A)	Health insurance*		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	697	-	-	697	100%	-	-	-	-	-	-
Female	21	-	-	21	100%	21	100%	-	-	-	-
Total	718	-	-	718	100%	21	2.9%	-	-	-	-
Other than Permanent employees											
Male	94	-	-	94	100%	-	-	-	-	-	-
Female	9	-	-	9	100%	9	100%	-	-	-	-
Total	103	-	-	103	100%	9	8.7%	-	-	-	-

* All Employees are covered under Company's internal medical policy and / or ESI/PF-EDLI.

b. Details of measures for the well-being of employees: As on 31.03.2025

Category	% of workers covered by										
	Total (A)	Health insurance*		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	272	-	-	272	100%	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	272	-	-	272	100%	-	-	-	-	-	-
Other than Permanent workers											
Male	2114	-	-	-	-	-	-	-	-	-	-
Female	2	-	-	-	-	2	100%	-	-	-	-
Total	2116	-	-	-	-	2	0.09%	-	-	-	-

* All Workers are covered under Company's internal medical policy and/or ESI/PF-EDLI.

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

	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	0.32%	0.34%

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

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	6.8%	81.1%	Yes	10.2%	83.5%	Yes
Superannuation	19.1%	-	Yes	18.5%	-	Yes

3. Accessibility of workplaces

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

Yes, the premises of the Company are accessible to differently abled employees and workers as per the requirements. The Company also provides necessary assistance as per the Rights of Persons with Disabilities Act, 2016.

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

Yes, the Company has an equal employment opportunity policy. It is available on Company website: <https://smlisuzu.com/IN/investors/policies/corporate-policies>

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	-	-	-	-
Female	100%	100%	-	-
Total	100%	100%	-	-

Note: The Company does not provide paternity leave to male employees.

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, the Company has a well-established Grievances Redressal policy, in integration with Whistle-blower Policy and Prevention of Sexual Harassment Policy (POSH) to maintain an effective grievances redressal mechanism and ensuring that every grievance is addressed promptly and effectively. All these policies are made available on Employees' Portal & Company's Website and also communicated to everyone through proper channels. The Company's web link is: https://smlisuzu.com/IN/investors/policies/corporate-policies
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2024-25			FY 2023-24		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/Workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	718	-	-	678	-	-
- Male	697	-	-	657	-	-
- Female	21	-	-	21	-	-
Total Permanent Workers	272	272	100%	279	279	100%
- Male	272	272	100%	279	279	100%
- Female	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	697	575	82%	596	86%	657	507	77%	585	89%
Female	21	10	48%	16	76%	21	11	52%	17	81%
Total	718	585	81%	612	85%	678	518	76%	602	89%

Category	FY 2024-25					FY 2023-24				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Workers										
Male	272	155	57%	135	50%	279	82	29%	17	6%
Female	-	-	-	-	-	-	-	-	-	-
Total	272	155	57%	135	50%	279	82	29%	17	6%

9. Details of performance and career development reviews of employees and worker:(Only of permanent employees (both worker & staff))

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	697	697	100%	657	657	100%
Female	21	21	100%	21	21	100%
Total	718	718	100%	678	678	100%
Workers						
Male	272	272	100%	279	279	100%
Female	-	-	-	-	-	-
Total	272	272	100%	279	279	100%

10. Health and safety management system:

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

Yes, safety is a top priority for the Company and is an integral part of its operations. The Company has adopted and implemented the ISO 45001: 2018 (Occupational health and Safety Management System) by integrating all critical processes to provide a safe and healthy environment and is being audited by third party agency. All Employees and Workers are covered.

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

Standard Operating Procedures (SOP) and system of Hazard Identification and Risk Assessment (HIRA) have been developed for identifying work related risks & hazards in respect of both routine and non-routine activities. These are being reviewed and updated regularly. The Company is certified with ISO 45001: 2018 (Occupational health and Safety Management System).

The Company also provides training to the operating team to conduct HIRA of all activities across its Manufacturing Plant. Job Safety Analysis (JSA) is a mandatory requirement to obtain a permit for non routine work. The Company also has a well-defined EHS (Environment, Health, and Safety) Policy and its performance is reviewed by the management on regular basis.

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

Yes, the Company has a well-established system that involves workers' participation to capture unsafe conditions and proactively identify and address potential risks. A Safety Committee with representation of workers is in place and meets on regular basis to report and resolve safety related issues. The Company fosters a culture that empowers "Safety champions" among workers, who are appointed in each shop to identify and report unsafe conditions, near misses, accident risks and hazardous conditions across the operations.

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

Yes, employees / workers have access to non-occupational medical and healthcare services. Health awareness sessions are conducted by Chief Medical Officer of the Company on regular basis. Consulting Doctors are invited for health awareness.

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

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	0.18	0.20
Total recordable work-related injuries	Employees	-	-
	Workers	1	2
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work - related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

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

The Company is committed towards providing a safe workplace environment. The Company is certified with ISO 45001: 2018 and have a well-established Environment, Health & Safety Policy to ensure safety of its employees. All the activities carried out in Plant are subject to Hazard Identification and Risk Assessment (HIRA) and Plan-Do-Check-Act cycle of continual improvements to ensure safe operations. The Company is imparting training to its employees as per the pre-defined training calendar to encourage & involve them in activities related to safety. Beside this, various other initiatives are also taken to ensure safe and healthy work place such as:

- Safety Committee is in place with participation of workers to address safety concerns.
- Dedicated "DOJO" training center to impart safety training.
- Surprised & regular safety audits to identify unsafe conditions for continual improvements.
- Periodic mock drills are being conducted to ensure emergency preparedness.
- Safety training is mandatory for all employees.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

14. Assessments for the year:

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

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

For all safety-related incidents, proper investigation with Why-Why Analysis is done to identify the root cause. Appropriate corrective actions are taken in all applicable areas of 6M (Man, Machine, Method, Material, Measurement, and Mother Nature). The Hazard Identification and Risk Assessment (HIRA) is carried out on various activities to mitigate risks according to the hierarchy of controls such as engineering controls, administrative controls, and use of personal protective equipment (PPEs).

Leadership Indicators

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

Yes, the Company extends compensatory packages to its Employees as well as Workers in the event of death.

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

The Code of Conduct for the Business Associates of the Company covers all applicable regulatory compliances. Further, the Company also verifies statutory dues like PF & ESI in case of the contractors providing manpower services to the Company.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	-	-	-	-
Workers	-	-	-	-

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

No

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	The Company's code of conduct for its Business Associates specifies this requirement.
Working Conditions	

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

None

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

Essential Indicators

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

The Company has identified the key stakeholders through internal and peer review and analysis of stakeholders group that could have a potential impact on them. The Company actively engages with all stakeholders on a regular basis to understand their expectations and develop strategies to address them.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/ Quarterly/ others—please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagements
Employees/ Workers	No	Performance Management Review, Regular interaction with workers union, communication through Notice Board, Employees Portal & Emails	On going	- Feedback to/from Employees - Training & development - Rewards & recognition
Suppliers	No	Suppliers online portal, One-to-one interactions, Suppliers meet & Emails	On going	- Scheduling of material - Supplier development

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website), others	Frequency of engagement (Annually/Half yearly/ Quarterly/ others–please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagements
Customers/ Dealers	No	Dealers online portal, One-to-one interactions, Dealers meet, E-mails, WhatsApp, SMS & Social media	On going	- Delivery of vehicles - After sales service - Quality of service - Handling customer complaints
Shareholders/ Investors	No	Annual General Meeting, Emails, Newspaper Publications and Communication through stock exchanges	Annually/ Quarterly/ Monthly	- Financial results - Update on the Company's performance and material events
Local Communities	Yes	CSR activities / initiatives at various locations nearby to the Company's Plant/Offices	On going	To assess local community needs

Leadership Indicators

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

The broad process of engagement with the stakeholders is outlined above. The sub-committees of the Board ensure interaction between the stakeholders and the Board to ensure their views/feedback on various matters.

- Stakeholders Relationship Committee (SRC) ensure to address the grievances of the stakeholders.
- Risk Management Committee (RMC) is entrusted with the functions of determining the efficacy of risk management framework of the Company, evaluation of risks and mitigating measures. The Risk Management Policy of the Company sets out key risk areas including financial risks, legislative and regulatory risks, environmental risks and operational risks.
- The Corporate Social Responsibility (CSR) Committee ensures feedback from the concerned stakeholders on the CSR initiatives/activities undertaken by the Company.

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

Yes, the Company engage with its internal and external stakeholders whenever required. The Company takes feedback in respect of its CSR initiatives / activities from the concerned stakeholders.

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

Under its CSR initiatives, the Company is driving various projects to uplift the marginalized and vulnerable communities.

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. employees workers covered (B)	% of (B/A)	Total (C)	No. employees workers covered (D)	% of (D/C)
Employees						
Permanent	718	718	100%	678	678	100%
Other Than permanent	103	103	100%	93	93	100%
Total Employees	821	821	100%	771	771	100%
Workers						
Permanent	272	272	100%	279	279	100%
Other Than permanent	2116	2116	100%	2003	2003	100%
Total Workers	2388	2388	100%	2282	2282	100%

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

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	718	-	-	718	100%	678	-	-	678	100%
Male	697	-	-	697	100%	657	-	-	657	100%
Female	21	-	-	21	100%	21	-	-	21	100%
Other than Permanent	103	-	-	103	100%	93	-	-	93	100%
Male	94	-	-	94	100%	86	-	-	86	100%
Female	9	-	-	9	100%	7	-	-	7	100%
Workers										
Permanent	272	-	-	272	100%	279	-	-	279	100%
Male	272	-	-	272	100%	279	-	-	279	100%
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent	2116	1040	49%	1076	51%	2003	951	47%	1052	53%
Male	2114	1039	49%	1075	51%	2002	951	48%	1051	52%
Female	2	1	50%	1	50%	1	-	-	1	100%

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

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category Rs. in Lacs	Number	Median remuneration/ salary/wages of respective category Rs. in Lacs
Board of Directors (BoD) - MD & CEO	1	152.45	-	-
Key Managerial Personnel (excluding MD & CEO)	2	71.78	-	-
Employees other than BoD and KMP	694	13.56	21	7.3
Workers	272	11.48	-	-

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	1.24%	1.11%

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

Yes, head of HR Department is responsible for addressing human rights and other concerns.

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

The Company is committed to provide an inclusive environment, where everyone is treated with dignity and respect. The Company has well defined policies such as Whistle-Blower Policy, POSH Policy, Grievances Redressal Policy etc. to effectively address grievances.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/ Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees / workers	-	-
Complaints on POSH upheld	-	-

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

Mechanisms to prevent adverse consequences to the complainant are available.

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

Yes, wherever relevant.

10. Assessments for the year:

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

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

Not Applicable.

Leadership Indicators

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

Not applicable. The Company has not received any grievances/complaints regarding Human Rights principles and guidelines.

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

The Company has well defined Human Rights Policy which is applicable to all Employees/Workers.

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

Yes, the premises and offices of the Company are fully accessible to differently abled visitors based on need.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	The Company's Code of Conduct for its Business Associates sets out these requirements.
Discrimination at workplace	
Child labour	
Forced labour/involuntary labour	
Wages	
Others - please specify	

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

Not Applicable

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

Essential Indicators

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

Parameter	FY 2024-25 (in Gigajoules)	FY 2023-24 (in Gigajoules)
From renewable sources		
Total electricity consumption (A)	13,706	7,611
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	13,706	7,611
From non-renewable sources		
Total electricity consumption (D)	22,192	28,647
Total fuel consumption (E)	45,991	47,507
Energy consumption Through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	68,183	76,154
Total energy consumed (A+B+C+D+E+F)	81,889	83,765
Energy intensity per rupee of turnover (Total energy consumed in Gigajoules/ Revenue from operations in Rupees Crores)	34.1	38.1
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed in Gigajoules / Revenue from operations in Rupees Crores adjusted for PPP *)	705.2	854.5
Energy intensity in terms of physical Output (Total energy consumed in Gigajoules / Total vehicles produced)	5.8	5.6
Energy intensity (<i>optional</i>) - the relevant metric may be selected by the entity	-	-

* The revenue from operations has been adjusted for PPP based on the latest implied PPP conversion factor published [https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/ADVEC/WEOWORLD] for the year 2025 by the IMF which is 20.66.

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

Yes, data evaluation / verification has been carried out by BSI (British Standards Institution).

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

The Company does not have sites/facilities identified as designated consumer under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	94,917	99,668
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	94,917	99,668
Total volume of water consumption (in kilolitres)	94,917	99,668
Water intensity per rupee of turnover (Water Consumed in Kiloliters / Revenue from operations in Rupees Crores)	39.6	45.4
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption in Kilolitres/ Revenue from operations in Rupees Crores adjusted for PPP)	817.4	1016.7
Water intensity in terms of physical Output (Total water consumption in Kilolitres / Total vehicles produced)	6.7	6.7
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

No, however, monthly water extraction record is submitted to PWRDA (Punjab Water Regulation and Development Authority).

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others *	71,797	56,713
- No treatment	-	-
- With treatment – please specify level of treatment	71,797 (Tertiary)	56,713 (Tertiary)
Total water discharged (in kilolitres)	71,797	56,713

* Data pertains to STP/ETP treated water used for in-house plantations.

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

No, the quality of effluent discharge is being ensured through Punjab Pollution Control Board (PPCB) approved labs. Treated water reports are also submitted to PPCB whenever required.

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

Yes. The Company has accomplished 'Zero Liquid Discharge' through the appropriate reuse of Effluent Treatment Plant (ETP) and Sewerage Treatment Plant (STP) as per the consent to operate issued by the regulatory bodies i.e. Punjab Pollution Control Board (PPCB). The quality of effluent discharge is being ensured through approved labs and is also regularly checked by PPCB.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx (Nitrogen oxide)	ppm	320	378
SOx (Sulphur Oxide)	mg/Nm3	BDL (Below Detection Limit)	BDL (Below Detection Limit)
Particulate matter (PM)	mg/Nm3	40	36
Persistent organic pollutants (POP)	ppm	-	-
Volatile organic compounds (VOC)	ppm	-	-
Hazardous air pollutants (HAP)	ppm	-	-
Others—please specify	-	-	-

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

No. However, assessment / evaluation is being carried by PPCB and PPCB approved laboratories on quarterly basis.

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	<i>Metric tonnes of Co2 equivalent</i>	3,116	3,324
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	<i>Metric tonnes of CO2 equivalent</i>	4,482	5,698
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in rupees crores)	<i>Metric tonnes of CO2 equivalent per rupee of turnover in rupees Crores</i>	3.2	4.1
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in rupees crores adjusted for PPP)	<i>Metric tonnes of CO2 Equivalent per rupee of turnover in rupees crores adjusted for PPP</i>	65.4	91.8
Total Scope 1 and Scope 2 emission intensity in terms of physical output (Total Scope 1 and Scope 2 GHG emissions / Total vehicles produced)	<i>Metric tonnes of CO2 Equivalent per vehicle produced</i>	0.5	0.6
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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

Yes, data evaluation / verification has been carried out by BSI (British Standards Institution).

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

Yes, the Company has taken several initiatives to optimize its energy consumption such as solar power plant to harness renewable energy, switching to PNG in place of diesel in manufacturing process and replacing old lights with energy-efficient LED light etc.

As an alternate source of energy, the Company has installed 3.04 MWp rooftop solar power plant, which produced 4,316,766 KWH produced through solar in FY 2024-25 that will lead to reduction in Carbon emissions.

The Company is also improving its Products in terms of fuel efficiency, emission and material usage. The Company is adopting new technology in its operations to reduce waste and to optimize the consumption of natural resources. To encourage a culture of continuous improvements and for long term success, the Company has attained and upheld ISO 14001:2015 (Environment Management System) certification.

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

Parameter	FY 2024-25 (In Metric tonnes)	FY 2023-24 (In Metric tonnes)
Plastic waste (A)	105.37	100.40
E-waste (B)	4.96	1.00
Bio-medical waste (C)	0.022	0.016
Construction and demolition waste (D)	-	-
Battery waste (E)	3.02	3.89
Radioactive waste (F)	-	-
Other Hazardous waste. (Paint Sludge, ETP sludge, Used Oil, Empty cans, etc.) (G)	85.82	55.40
Other Non-hazardous waste generated (H). (Rubber, metal, cardboard, wooden, etc.)	3,164	3,201
Total (A + B + C + D + E + F + G + H)	3,363.20	3,361.70
Waste intensity per rupee of turnover (Total waste generated in metric tonnes / Revenue from operations in rupees crores)	1.4	1.5
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated in metric tonnes / Revenue from operations in rupees crores adjusted for PPP)	29.0	34.3
Waste intensity in terms of physical output (Total waste generated in metric tonnes / Total vehicles produced)	0.2	0.2

Parameter	FY 2024-25 (In Metric tonnes)	FY 2023-24 (In Metric tonnes)
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(I) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-

Total waste generated for each category other than non-hazardous waste, is being disposed-off through recyclers and co-processors authorized by Pollution Control Board .

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

No assessment has been carried out by any external agency.

- 10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.**

The Company has well established EHS management System and waste management is an integral part of our EHS management system. The company is certified to ISO 14001: 2015 (Environment Management System) and ISO 45001: 2018 (Occupation health and safety management system). The Company also have

obtained authorization from State Pollution Control Board for management of Hazardous and Non-hazardous waste. All types of waste are segregated at source and stored at designated storage area. Generation and disposal records are being maintained for every type of waste as per consent / applicable rule requirement. Our operations does not generate any hazardous / toxic chemicals. Chemicals are being handled as per their MSDS by trained persons and consumption is reduced based on the specific process requirement. The Company also conducts regular awareness programs on waste management for its employees & workers to ensure proper waste handling and safety.

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

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

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

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

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

Yes, the Company is compliant with all the applicable laws.

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

Leadership Indicators

- Water withdrawal, consumption and discharge in areas of **water stress** (in kilolitres):
For each facility / plant located in areas of water stress, provide the following information:
 - Name of the area
 - Nature of operations
 - Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (<i>Water consumed / turnover</i>)	-	-
Water intensity (<i>optional</i>) - the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	-	-
- With treatment (please specify level of treatment)	-	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment (please specify level of treatment)	-	-
(iii) Into Seawater		
- No treatment	-	-
- With treatment (please specify level of treatment)	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment (please specify level of treatment)	-	-
(v) Others		
- No treatment	-	-
- With treatment (please specify level of treatment)	-	-
Total water discharged (in kilolitres)	-	-

The Company's Plant is not located in water stress area.

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

Not Applicable.

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 emission intensity (<i>optional</i>) - the relevant metric may be selected by the entity		-	-

Presently, the Company is not maintaining the details of Scope 3 emissions.

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

Not applicable.

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

Not Applicable.

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

Sr.No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Solar Power Plant: as alternate of electricity consumption.	Total 3.04 MWp solar power plant installed on rooftop to harness energy.	4,316,766 KWH produced through solar in FY 2024-25 that will lead to reduction in Carbon emissions
2	Use of PNG: in place of Diesel & LPG	PNG pipeline installed in Plant to use PNG in place of Diesel & LPG in manufacturing facilities.	Reduction in Carbon emissions
3	Energy efficient Lights in place on conventional lights : LED Lights are being used in place of conventional lights	275 nos. conventional lighting fixtures have been replaced with LED lights	More than 81,000 kWh of electricity saved in FY 2024-25.
4	Improvements in STP (sewerage treatment Plant) & ETP (Effluent treatment plant)	Installed separate secondary tube settler for ETP and screw press to improve ETP/STP efficiency.	71,797 KL water treated and used for plantation in FY 2024-25
5	Waste Management	The Company has registered with CPCB for E-waste and Plastic waste under EPR compliance.	Meeting EPR compliances.

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

Disaster management is an integral part of our EHS management system. The Company has implemented an onsite emergency plan to tackle emergency situations, which covers emergency preparedness (EPPs) addressing emergencies such as flooding, earthquake, major fires, disease outbreaks etc. These plans are focused on mitigation, preparedness, response and recovery to ensure minimal disruptions to business operations in case of emergencies. Key locations are equipped with emergency sirens, first aid, medical treatment facilities, and identified assembly points. To maintain a high level of preparedness, relevant training, and capacity-building programmes, including mock drills, are undertaken for employees and workers. Disaster management plans are readily available and easily accessible to all relevant stakeholders.

Overall, the Company's disaster management and emergency preparedness plans aim to ensure business continuity in case of emergencies or disasters and ensure safety of all personnel, assets and other resources.

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

No significant risks/concerns have been raised during the year. The Code of Conduct for the Business Associates of the Company covers all applicable EHS compliances that advised all its contractors, suppliers & other business associates to comply with policies and guidelines of various environmental & statutory regulations and ethical practices.

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

The Company has developed a self-assessment system for its value chain partners and verifying it on random basis to check their preparedness & efficiency to EHS compliances.

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

Essential Indicators

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

The Company is an active member of Six (6) associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Society of Indian Automobile Manufacturers (SIAM)	National
2	Automotive research association of India (ARAI)	National
3	The Associated Chambers of Commerce & Industry of India (ASSOCHAM)	National
4	Japan Chamber of Commerce and Industry in India (JCCII)	National
5	Northern India Chamber of Commerce & Industry (NICCI)	National
6	Engineering Export Promotion Council (EEPC) of India	National

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

Not Applicable.

Leadership Indicators

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

None

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Not Applicable

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

Not Applicable

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

The Company has a Grievance Redressal Policy, which is available on Company's website -

<https://smlisuzu.com/IN/investors/policies/corporate-policies>

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

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	11.6%	9.1%
Directly from within India	99.7%	99.8%

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

Location	FY 2024-25	FY 2023-24
Rural*	80%	81%
Semi-urban	-	-
Urban	-	-
Metropolitan	20%	19%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

*Company's Plant is located in Village Asron, Distt. Shahid Bhagat Singh Nagar, Punjab - 144533.

Leadership Indicators

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

Not Applicable.

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

Not Applicable.

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

No, the Company does not have a Preferential Procurement Policy. However, MSME suppliers are given preference and are supported in terms of payment and technical inputs.

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

Not Applicable

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

Not Applicable

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

Not Applicable

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

Not Applicable

6. Details of beneficiaries of CSR Projects undertaken during FY 2024-25:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Education Support to Girls studying in Govt. Schools	250	100%
2	Educational Infrastructure in Govt. Schools	600	100%
3	Vocational Education at Govt. Schools	700	100%
4	Medical Infrastructure at PGIMER, Chandigarh	300 (on monthly basis)	100%
5	Medical Infrastructure at GMCH, Sector 32, Chandigarh	1000 (on monthly basis)	80%

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

Essential Indicators

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

The Company has a comprehensive system for communicating with consumers for receiving and resolving their complaints. Consumers can send their feedbacks, suggestions and complaints 24/7 via call, WhatsApp, e-mail, service center, etc., they can also forward it to the company through channel partners.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100% - All products complying with the mandated emission norms.
Safe and responsible usage	100% - All products complying with Central Motor Vehicles Rules (CMVR compliance)
Recycling and/or safe disposal	100%

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

	FY 2024-25		Remarks	FY 2023-24		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	96	-	-	120	-	-

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

	Number	Reasons for recall
Voluntary recalls	-	-
Forced recalls	-	-

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

Yes, the Company has a robust framework for cyber security and data privacy. The Company is certified as ISO 27001: 2013. The Information Security Policy of the Company is available at:

<https://www.smlisuzu.com/IN/investors/policies/corporate-policies>

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

Not Applicable.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

Nil

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

Nil

c. Impact, if any, of the data breaches

Not Applicable.

Leadership Indicators

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

All information about the company's products and services are available on the company's website:

<https://www.smlisuzu.com>

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

All the required information is being provided through "Customer's Manual" to every customer. Drivers, Dealer Mechanics and other concerned persons receive training through the Company's Training Centers and Training Vans.

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

Not Applicable.

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

Product Information, as per the applicable laws, is being provided through Customer's Manual which is provided to every customer. The surveys for capturing Customer satisfaction are undertaken on regular basis.