

September 01st, 2026

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400 001	National Stock Exchange of India Limited Exchange Plaza, C-1, Block-G Bandra Kurla Complex, Bandra (E) Mumbai- 400 051
Scrip Code: 543983	NSE Symbol: EMSLIMITED

Subject: - Business Responsibility and Sustainability Report for the Financial Year 2025-26

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Business Responsibility and Sustainability Report ('BRSR') for the Financial Year 2025-26.

Request you to take the same on your records.

Thanking you.

Yours faithfully,

For **EMS Limited**

Ashish Tomar
Managing Director & CFO
DIN: 03170943

Encl: As Above

sustainable growth



EMS Limited
CIN: L45205DL2010PLC211609
ISO 9001:2015, ISO 14001:2015 & ISO 45001:2018
(Formerly known as EMS Infracon Private Limited)
Corporate Office: C-88, RDC, Raj Nagar, Ghaziabad, Uttar Pradesh-201002 (India)
Registered Office: 701, DLF Tower A, Jasola, New Delhi, Delhi-110025 (India)

Phone: 0120 4235555, 4235559
E-mail: ems@ems.co.in
Web: www.ems.co.in

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

FY 2025-26

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1. **Corporate Identity Number (CIN) of the Listed Entity:** L45205DL2010PLC211609
2. **Name of the Listed Entity** – EMS LIMITED
3. **Year of incorporation** - 2010
4. **Registered office address** – 701, DLF Tower A, Jasola, New Delhi-110025 (INDIA)
5. **Corporate address** – C-88, Second Floor, RDC, RAJ NAGAR, Ghaziabad, Uttar Pradesh-201002 (INDIA)
6. **E-mail** – ems@ems.co.in
7. **Telephone** - 0120-4235555/0120-4235559
8. **Website** - www.ems.co.in
9. **Financial year for which reporting is being done** – FY 2025-26
10. **Name of the Stock Exchange(s) where shares are listed:**

Name of the Exchange	Stock Code
BSE Ltd.	543983
National Stock Exchange of India Ltd.	EMSLIMITED

12. **Paid-up Capital** – ₹ 55,53,08,070
13. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report** –
Mr. Ashish Tomar
Designation: Managing Director & CFO
Telephone Number: 0120-4235555/0120-4235559
Email Id: cs@ems.co.in
14. **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).** –
All the disclosures are made in this report on a standalone basis for EMS Limited.
15. **Name of assurance provider** – Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/49/14/14(7)2025-POD2/I/3762/2026 dated January 30, 2026
16. **Type of assurance obtained** – Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/49/14/14(7)2025-POD2/I/3762/2026 dated January 30, 2026



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	Water supply, sewerage and waste management	Sewerage	63.51
2	Construction	Buildings	36.42

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

S. No.	Product/ Service	NIC Code	% of Turnover contributed
1	Water collection treatment & supply and sewerage	3600,3700	63.51
2	Construction of Civil Engineering Projects	42909	36.42

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	40*	02	42
International	00	00	00

* It includes both Engineering Procurements and Construction and Operations and Maintenance (O&M) sites that are not owned by the Company but are only managed. The time period depends on the terms of the awarded contract.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	08
International (No. of countries)	00

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

Nil

c. A brief on types of customers:

The company works with a diverse range of customers across several key sectors. In the water sector, it serves municipal authorities, rural agencies, and industrial clients involved in water supply schemes, industrial waste management, wastewater treatment, and water transmission and distribution projects. For electrical transmission and distribution works, the company partners with power utilities, energy providers, and government bodies to deliver reliable electrical infrastructure. Additionally, it supports public infrastructure and building construction projects, collaborating with government departments, private developers, and commercial clients on a variety of infrastructure developments and building construction initiatives.

The Company primarily operates in works awarded by government bodies and World Bank-funded programs through central or state governments. A major share of its revenue comes from these government contracts.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	624	612	98.08	12	1.92
2.	Other than Permanent (E)	00	00	0.00	00	0.00
3.	Total employees (D + E)	624	612	98.08	12	1.92
WORKERS						
4.	Permanent (F)	00	00	00	00	00
5.	Other than Permanent (G)	00	00	00	00	00
6.	Total workers (F + G)*	00	00	00	00	00

*The company does not own any factories or production facilities and does not employ permanent workers. All workers are hired on a non-permanent basis through third-party agencies, depending on the demand of work.

c. 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)	00	00	0.00	00	0.00
2.	Other than Permanent (E)	00	00	0.00	00	0.00
3.	Total differently abled employees (D + E)	00	00	0.00	00	0.00
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	00	00	0.00	00	0.00
5.	Other than permanent (G)	00	00	0.00	00	0.00
6.	Total differently abled workers (F + G)	00	00	0.00	00	0.00

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	3	42.86
Key Management Personnel*	5	1	20.00

*KMP includes Managing Director, Whole-Time Director, Chief Financial Officer, Chief Executive Officer and Company Secretary.

* Mr. Nand Kishore Sharma, company Secretary & compliance Officer of the company has resigned from the organization w.e.f. January 17, 2026. Hence, his name is included in the counting of KMP.

*Mr. Himanshu has been appointed as a Company Secretary & compliance Officer of the company w.e.f. April 15, 2026. Hence, his name is excluded from counting of KMP as on March 31, 2026.



22. Turnover rate for permanent employees and workers (in percent)

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	31.34	22.22	31.13	28.57	25.00	28.46	23.98	48.00	24.82
Permanent Workers*	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* The company does not own any factories or production facilities and does not employ permanent workers.

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/ ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	EMS Green Energy Private Limited	Subsidiary	100.00	No
2	Canary Infrastructure Private Limited	Subsidiary	100.00	No
3	SK UEM Water Projects Private Limited	Subsidiary	100.00	No
4	Mirzapur Ghazipur STPS Private Limited	Subsidiary	60.00	No
5	EMS- TCP JV Private Limited	Subsidiary	74.00	No
6	EMS Industries Pvt Ltd (Formerly known as Brijbihari Pulp and Paper Private Limited) *	Subsidiary	60.00	No
7	EMS Constructions	Joint Venture	74.00	No
8	EMS Himal Hydro JV	Joint Venture	51.00	No
9	EMS Singh JV	Joint Venture	1.00	No
10	EMS NIPL JV	Joint Venture	74.00	No
11	EMS Concrete	Joint Venture	75.00	No

* EMS NIPL JV and EMS Concrete was formed pursuant to the approval of Board of Directors of the company in its meeting held on December 31, 2025.

VI. CSR Details
24. I. Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

II. Turnover (in Rs.) – 60,810.21 lacs

III. Net worth (in Rs.) – 1,03,872.53 lacs

VII. Transparency and Disclosures Compliances

25. Complaints/Grievance 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 2025-26			FY 2024-25		
	(If Yes, then provide web-link for grievance redress policy)	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, the Company has Grievance Redressal mechanism in place wherein the aggrieved can report their grievance in grievance register. Grievances can be addressed to cs@ems.co.in	Nil	Nil	None	Nil	Nil	None
Investors (other than shareholders)	Yes, the Company has grievance mechanism the aggrieved shareholder and investor can lodge their grievance at cs@ems.co.in	Nil	Nil	None	Nil	Nil	None
Shareholders	Yes. The SEBI mechanism of SCORES is effectively in place (Portal: https://scores.sebi.gov.in Shareholders can also refer to the Whistleblower Policy on the following link: https://ems.co.in/home/images/pdfs/Vigil-Mechanism-Policy.pdf	Nil	Nil	None	3	Nil	Resolved to the Satisfaction of Shareholder
Employees and workers	The Company has a proactive grievance management system through the Vigil Mechanism Policy where protected disclosures should be written and submitted within fifteen days, either by sealed envelope or email. https://ems.co.in/home/images/pdfs/Vigil-Mechanism-Policy.pdf	Nil	Nil	None	Nil	Nil	None

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No)	FY 2025-26			FY 2024-25		
	(If Yes, then provide web-link for grievance redress policy)	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
Customers	Grievances can be addressed to cs@ems.co.in .	Nil	Nil	None	Nil	Nil	None
Value Chain Partners	Grievances can be addressed to cs@ems.co.in . Additionally, Respective departmental heads are the grievance redressal authority for their respective value chain.	Nil	Nil	None	Nil	Nil	None



26. Overview of the entity's material responsible business conduct 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 implications¹

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.	Environmental Impacts of Project Development	R	Environmental impact is a critical concern due to the nature of our projects which involve construction and operation of water and wastewater treatment infrastructure. It can affect local ecosystems, water sources, and land use patterns. Regulatory authorities' rules on environmental protection are strict, so we must carefully manage these impacts. If we don't follow the rules, it could lead to heavy fines, extra costs to fix the damage, and harm to our reputation.	To reduce the environmental impact of our projects, we carefully follow all the environmental laws and standards that apply at both the local and national levels. Before starting any project, we make sure to get all the necessary permits and approvals. This helps us to ensure that everything we do is legal and meets the required environmental rules. In addition to following the laws, we are deeply committed to protecting the environment. One way we show this commitment is through our ISO 14001 certification. This certification means that we have put in place a strong Environmental Management System (EMS). This system helps us to identify any possible environmental impacts our projects might have, manage those impacts carefully, and work to reduce them throughout every stage of the project. Our EMS is not just a set of rules; it is a continuous process that helps us to improve and how we protect the environment over time. By following these steps—obtaining proper approvals, complying with laws, and using our EMS—we aim to complete our projects in a way that supports sustainability. We want to make sure that our projects do not harm the environment while also meeting all legal requirements and being responsible members of the community.	Negative (There were no negative financial implications for the FY 25-26)
2.	Structural Integrity & Safety	R	Mistakes or low-quality work during the design and construction of buildings or infrastructure can cause serious problems. These problems might include injuries to people, a drop in property value, and financial losses. If the structure is not properly managed for safety and strength, it could lead to costly redesigns or repairs later on. It can also result in legal issues and harm the company's reputation, which may make it harder to grow or win new projects. To prevent these risks, companies should aim to meet or even exceed the latest industry quality standards. They should also put strong internal checks and controls in place to find and fix any design problems early on. This approach helps to ensure the safety, durability, and success of the project, protecting both people and the company's future.	To manage the risks related to structural safety and the strength of our projects, we follow strict quality management practices that are supported by our ISO 9001:2015 certification. This certification shows our strong commitment to keeping high-quality standards at every stage of project development, from start to end. Our Quality Management System (QMS) helps us to ensure that we use only top-quality materials and the best construction methods available. We make sure these meet or go beyond the usual industry standards to guarantee the reliability and safety of our work. At every step of the project — whether it's during design, purchasing materials, construction, or the final inspection — we carry out careful and thorough quality checks. These checks help us to confirm that both the materials used and the workmanship are of the highest standards. By following these quality practices and using the clear guidelines provided by our ISO 9001:2015 certification, we significantly reduce the risk of structural failures. This also lowers the chances of spending extra money on redesigns or repairs later on. Most importantly, it helps us to deliver projects that are safe, strong, and built to last.	Negative (There were no negative financial implications for the FY 25-26)

¹ 1 Material issues identified are referred from the Sustainability Accounting Standards Board (SASB) 2023-24 version. SASB Standards are maintained and enhanced by the International Sustainability Standards Board (ISSB); this follows the SASB's merger with the International Integrated Reporting Council (IIRC) into the Value Reporting Foundation (VRF) and subsequent consolidation into the IFRS® Foundation in 2022.



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)
3.	Workforce Health & Safety	R	The health and safety of our workforce are crucial due to the hazardous nature of construction and treatment activities. Stringent labour compliance requirements in India require us to ensure effective health and safety measures which are necessary to prevent accidents.	To reduce and manage risks related to worker safety, we follow both OHSAS 18001:2007 and ISO 45001 standards. These certifications show our strong commitment to maintaining high levels of health and safety for everyone involved in our operations. At EMS Limited, safety is not just a requirement — it is one of our core values and an important part of how we do business. Across all our Engineering, Procurement, and Construction (EPC) and Operations & Maintenance (O&M) sites, we have put in place several safety systems and procedures to make sure that the work environment is safe for everyone. One of the key things we do is to provide comprehensive safety training for every person who enters our project sites. This ensures that all workers, contractors, and visitors understand the safety rules, know how to work safely, and are aware of the potential hazards. We also use a robust work permit system. This system ensures that supervisors are fully aware of all ongoing tasks and that no job starts without a proper safety check. Before any work begins, safety risks are assessed, and all necessary precautions are taken. This includes using the right protective equipment, ensuring that tools are in good condition, and confirming that the work area is safe. By following these practices and standards, we create a culture of safety and take proactive steps to protect the health and well-being of everyone at our work sites.	Negative (There were no negative financial implications for the FY 25-26)
4.	Business Ethics	R	High ethical standards are very important for protecting our company's reputation and making sure, we follow all laws and regulations. If we do not act ethically, it can lead to serious problems like financial loss and damage to our reputation. Since we work closely with government authorities on construction projects, it is especially important for us to be honest, fair, and responsible in everything we do. Maintaining strong business ethics and integrity is a top priority for us.	To manage risks related to business ethics, EMS is committed to maintaining the highest standards of honesty and transparency. We have clear policies in place to ensure ethical behaviour and legal compliance. These include strict rules against insider trading, a strong whistle-blower policy to safely report misconduct, and a Code of Conduct for our senior management and board. We also follow a Risk Management Policy to handle potential ethical and operational risks. In addition, our anti-corruption and anti-bribery policies help prevent unethical financial practices. Together, these steps build a culture of integrity, reduce ethical risks, and strengthen our reputation and operations.	Negative (There were no negative financial implications for the FY 25-26)



S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Technology and Innovation	O	Technology and innovation open up great opportunities for businesses to grow and work more efficiently. By using the latest tools and smart solutions, companies can cut costs, improve quality, and get more work done in lesser time. Tools like automation, smart systems, and data analysis help manage resources better and make operations smoother. These advances also support sustainability, help meet changing rules, and give businesses an edge over competitors. Technology can also make work safer, faster, and more accurate by using real-time information and predictions. In short, using technology and innovation helps businesses to perform better, grow faster, and stay ahead in the market.	NA	Positive

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.

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)	Policies developed are in accordance with statutory requirements and are approved by the Board of Directors. Other policies are created by the respective Business or Functional Heads and require approval from the Managing Director and/or the relevant Business or Functional Head.								
	c. Web Link of the Policies, if available	Please refer the table below:								

S r . No.	Name of policy	Link to Policy	Which Principles each policy goes into
1	Related Party Transaction Policy	https://ems.co.in/home/images/pdfs/Policy-on-Related-Party-Transaction_s.pdf	P1
2	Vigil Mechanism and Whistle Blower Policy	https://ems.co.in/home/images/pdfs/Vigil-Mechanism-Policy.pdf	P1
3	Archival Policy	https://ems.co.in/home/images/pdfs/Archival-Policy.pdf	P1
4	Policy on Determining Material Subsidiaries	https://ems.co.in/home/images/pdfs/Policy-on-Determining-Material-Subsidiaries-28may.pdf	P1
5	Policy On Board Diversity	https://ems.co.in/home/images/pdfs/Board-Diversity-Policy.pdf	P1
6	Risk Management Policy	https://ems.co.in/home/images/pdfs/Risk-managment-policy.pdf	P2
7	Corporate Social Responsibility Policy	https://ems.co.in/home/images/pdfs/CSR-Policy.pdf	P2
8	Nomination & Remuneration Policy	https://ems.co.in/home/images/pdfs/Nomination-and-Remuneration-Policy.pdf	P3
9	Materiality of and Dealing with Related Party Transactions	https://ems.co.in/home/images/pdfs/Policy-on-Related-Party-Transaction_s.pdf	P4
10	Determination of Materiality	https://ems.co.in/home/images/pdfs/Policy-on-determination-of-materiality.pdf	P4
11	Code of Conduct to Regulate, Monitor and Report Trading by Insiders	https://ems.co.in/home/images/pdfs/Code-of-Conduct-to-Regulate-Monitor-and-trading-by-insders_may-2025.pdf	P7
12	Code of Conduct for Directors & Senior Management	https://ems.co.in/home/images/pdfs/Policy-for-appointment-of-Baord-and-Senior-management-dec24.pdf	P7
13	Familiarization programme for Independent Directors	https://ems.co.in/home/images/pdfs/Policy-Familiarisation-programmes-of-Independent-Directors-mar26.pdf	P8
14	Dividend distribution policy	https://ems.co.in/home/images/pdfs/Dividend-Distribution-Policy_EMS.pdf	P3
15	Policy on Prevention of Sexual Harassment at Workplace	Intranet	P5

S r . No.	Name of policy	Link to Policy	Which Principles each policy goes into
16	Health Safety Environment Plan	Intranet	P6
17	Anti-bribery & Anticorruption	Intranet	P1
18	Cyber Security & Data Privacy Policy	Intranet	P9

2. Whether the entity has translated the policy into procedures. (Yes / No) Yes

3. Do the enlisted policies extend to your value chain partners? (Yes/No) No

4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.

The policies mentioned above are based on the Principles of NGRBC. Additionally, the Company holds the following ISO certifications:

EMS LIMITED

C-88, Second Floor, RDC, Raj Nagar, Ghaziabad, Uttar Pradesh – 201001, India.

- ISO 45001:2018- Occupational Health and Safety Management System.
- ISO 9001:2015 - Quality Management System.
- ISO 14001:2015 – Environmental Management System.
- OHSAS 18001:2007 - Health and Safety Management System.

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

The company is committed to incorporating ESG Principles into our core strategies and operations. We aim to reduce our environmental impact and lower energy consumption by adopting energy-efficient technologies and practices.

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements

Looking back at the past year, I'm happy to share that our company has stayed true to its commitment to sustainability, doing business responsibly, and working closely with our stakeholders. During the Financial Year 2024-25, we laid a strong base by including environmental care, employee well-being, and ethical practices in our day-to-day work.

This year, we've built on that progress by using resources more efficiently, reaching more communities through our social efforts, and making our governance systems even stronger. Our focus on innovation has helped us offer better and more sustainable solutions to meet the changing needs of our customers.



We know that sustainability is an ongoing effort. As we move ahead, we will continue setting clear goals, sharing our progress openly, and creating long-term value for everyone connected to us. We stay committed to growing in a responsible way, guided by our values and our aim to build a better and more sustainable future.

Director Name: Mr. Ashish Tomar

Designation: Managing Director and CFO

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

The Risk Management Committee (RMC) is the highest authority to overseeing and implementing the Companies Business Responsibility Policies. It ensures that these policies follow all relevant laws and are aligned with the company's goals and values.

Further, the details about the RMC are given in the below disclosure point.

Mr. Ashish Tomar (DIN: 03170943), Managing Director & CFO of the company, serves as the Chairman of the Committee.

Mr. Ramveer Singh (DIN: 02260129), Chairman & Director, is a member of the Committee.

Ms. Swati Jain (DIN: 09436199), Non-Executive Independent Director, is also a Member of the Committee.

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.

The Risk Management Committee and the CSR Committee oversee all sustainability-related matters. They help develop and implement policies, processes, and programs that support the company's efforts in environmental, social, and governance (ESG) areas.

10. Details of Review of NGRBCs by the Company:

Annexure - Details of Review conducted by the Company:																			
Subject for Review	Indicate whether review was under taken 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	The Company diligently tracks and evaluates performance against its policies. Regular follow-up actions are taken to ensure continuous improvement and alignment with the Company’s commitments.									Periodically									
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	No significant cases of material non-compliance have been documented. The Company is in compliance with the existing regulations as applicable and a Statutory Compliance Certificate on applicable laws is provided by the Managing Director / Chief Financial Officer to the Board of Directors on quarterly basis.									Quarterly									

	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	All policies and procedures are subject to periodic audits, Evaluated and internal reviews conducted by the Company to ensure compliance, effectiveness, and alignment with organizational goals and regulatory requirements.								

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									

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	2	- Code of Conduct - Ethics & Whistle Blower - Insider Trading - Safeguards for Victimization of Employees	100.00
Key Managerial Personnel	3		
Employees other than BoD and KMPs	95		100.00
Workers*	—	—	—

*The company employs only other than permanent workers through a third-party agency on a need basis, and the agency provides the necessary trainings and conducts awareness programmes for them.



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 (basis the 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	1	Collector of Stamps, NCT of Delhi	98,300	Delay in payment of Stamp Duty on Allotment of Shares	No
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding Fee	Nil	Nil	Nil	Nil	Nil
Non-Monetary					
Imprisonment	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil

Note: The Company, its directors and/or KMPs have not been subjected to any thresholds of the materiality policy to pay any fines, penalties, punishments, awards, compounding fees, or settlement amounts in the financial year.

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

Case Details	Name of the regulatory/enforcement agencies/ judicial institutions
No Appeals were referred to any Authority on account of Penalty Imposed	

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, to show its commitment to ethical business practices and fighting corruption, the Company has put in place a strong anti-corruption and anti-bribery policy. This policy outlines clear rules to prevent bribery and other corrupt activities within the organization. By following this policy, the Company aims to ensure transparency, accountability, and integrity in all its operations, and to promote a culture of honesty among employees and stakeholders. The policy is available on the Intranet.

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

	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	Nil	None	Nil	None
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	None	Nil	None

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.

During the reporting year, there were no instances of corruption or conflicts of interest that required intervention by regulators, law enforcement agencies, or judicial institutions.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	16.25	7.18

9. Open-ness of Business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from Trading houses as % of total purchases	0.00	0.00
	b. Number of trading houses where purchases and made from	00	00
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0.00	0.00
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	0.00	0.00
	b. Number of dealers/distributors to whom sales are made	00	00
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	0.00	0.00
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	6.00	7.00
	b. Sales (Sales to related parties/Total Sales)	22.00	9.00
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	85.22	61.76
	d. Investments (Investments in related parties/Total Investments made)	63.17	63.10

Leadership Indicators

- Awareness programs conducted for value chain partners on any of the Principles during the financial year:**

Total number of awareness programs held	Topic/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programs
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Nil, at present the Company does not conduct any awareness programs for Value Chain Partners. However, we intend to implement these initiatives in the coming years.

- 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.**

The company implemented a comprehensive Policy and Code of Conduct to effectively manage conflicts of interest involving members of the Board. Under this framework, all Board members are required to submit a mandatory declaration affirming their adherence to the Code of Ethics. This requirement extends to all Directors, Senior Management, and employees of the Company, ensuring a consistent standard of ethical compliance across the organization.

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

Essential Indicators

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

	2025-26	2024-25	Details of Improvements in environmental and social impacts
R&D	The company consistently evaluates its capital expenditures (Capex) and R&D investments in terms of their potential to enhance the social and environmental aspects of its operations. As these costs are inherently linked to the projects, it is not feasible to account for them separately.		
Capex			

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

The company source materials exclusively from vendors listed on the Government Body-approved vendor list. At the time of the bidding stage or contract award, a designated division of the government body provides us with this approved list of vendors. The company adhere strictly to this list to ensure that all materials are sourced from suppliers who meet the required sustainability and quality standards. This approach not only supports regulatory compliance but also aligns with our commitment to sustainable and responsible sourcing practices.

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

This aspect is currently not applicable, as the Company does not have a SOP for sustainable sourcing.

- 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 does not currently reclaim products for the purposes of reusing, recycling, or disposing of them at the end of their life cycle. However, all the projects and operational facilities are equipped with Environmental, Safety, Health, and Sustainability (ESHS) Systems and

Procedures. The company has established specific operational control procedures designed to handle both hazardous and non-hazardous waste. These procedures are meticulously designed to comply with all applicable environmental laws and regulations, as well as meet the requirements stipulated in our contractual agreements.

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.**

As of now, Extended Producer Responsibility (EPR) is not applicable.

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?**

N I C Code	Name of Product/ Service	% of total Turnover Contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
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Currently, the Company does not perform life cycle assessments; however, it plans to implement such assessments in the coming years.

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.**

Name of Product/ Service	Description of the risk/ concern	Action Taken
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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).**

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25

The company has not quantified its waste generation for the reporting year. However, it is working towards providing the relevant data in the coming years.



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 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	The Company has not yet quantified its waste generation for the reporting year. However, it is making efforts to develop innovative systems for tracking and reporting this data in the coming years.					
E-waste						
Hazardous Waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials (as 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:

% 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	612	333	54.41	00	0.00	00	0.00	00	0.00	00	0.00
Female	12	1	8.33	00	0.00	00	0.00	00	0.00	00	0.00
Total*	624	334	53.52	00	0.00	00	0.00	00	0.00	00	0.00
Other than Permanent Employees											
Male	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Female	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Total	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00

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

% 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	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Female	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Total	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Other than Permanent workers											
Male	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Female	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00
Total	00	00	0.00	00	0.00	00	0.00	00	0.00	00	0.00

* The company does not have any factories or production facilities and only employs non-permanent workers, who are engaged through third-party agencies on a work-demand basis.

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.191	0.077

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

Benefits	FY 2025-26			FY 2024-25		
	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	43.91%	0.00	Yes	45.88%	0.00	Yes
Gratuity	100.00%	0.00	NA	100.00%	0.00	NA
ESI	83.65%	0.00	Yes	51.87%	0.00	Yes

*All permanent employees, including permanent staff, receive compensation exceeding the ESI threshold, rendering them ineligible for ESI benefits.

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 company's premises and offices are fully accessible to employees and workers with disabilities, in accordance with the Rights of Persons with Disabilities Act, 2016. These spaces have been thoughtfully designed to accommodate the needs of differently-abled individuals, with lifts and other accessibility features in place. The company is committed to fostering an inclusive and barrier-free environment, ensuring that all individuals, regardless of ability, can navigate and work comfortably within its facilities.



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.

The company is committed to fostering an inclusive and equitable environment for all employees. Although, the company currently do not have a specific Equal Opportunity Policy under the Rights of Persons with Disabilities Act, 2016, the company dedicated to ensuring compliance with all relevant regulations and promoting equal opportunities for individuals with disabilities.

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	During the reporting period, none of the employees have applied for Parental leaves.			
Female				
Total				

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	The Company has implemented a proactive grievance management system designed to address employee concerns efficiently. Under the Vigilance Mechanism Policy, protected disclosures should be reported in writing, ideally within fifteen days. These reports can be typed or handwritten and must be sent in a sealed envelope labelled “Protected Disclosure under the Whistle Blower Policy” or via email with the same subject line. Disclosures should be directed either to the Vigilance and Ethics Officer or, in exceptional circumstances, to the Chairman of the Audit Committee. To maintain confidentiality, no acknowledgments will be issued, and anonymous disclosures will not be accepted. The Officer will review the disclosure and may contact the complainant for further clarification if necessary.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	Nil, as the Company’s employees and workers are not affiliated with any associations or unions.					
Male						
Female						
Total Permanent Worker						
Male						
Female						

8. Details of training given to employees and workers:

	FY 2025-26					FY 2024-25				
	Total (A)	On Health and Safety measures		On Skill upgradation		Total (D)	On Health and Safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	612	572	93.46	10	1.63	520	510	98.08	10	1.92
Female	12	12	100.00	0	0.00	14	12	85.71	0	0
Total	624	584	93.58	10	1.60	534	522	97.75	10	1.87
Workers										
Male	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Female	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Total*	00	00	0.00	00	0.00	00	00	0.00	00	0.00

* The company engages only Other than permanent workers through third-party agencies on a work-demand basis. During the onboarding process, the agencies provide the necessary training.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	612	371	60.62	520	248	47.69
Female	12	6	50.00	14	12	85.71
Total	634	377	59.46	534	260	48.69
Workers						
Male	00	00	0.00	00	0.00	00
Female	00	00	0.00	00	0.00	00
Total**	00	00	0.00	00	0.00	00

** The provided number pertains to other than permanent workers, as the company does not employs permanent workers. The company engages only other than permanent workers on a need basis through a third-party agency, and performance reviews are determined by the agency.

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, the company holds ISO 45001:2018 and ISO 18001:2007 certifications, showing its strong commitment to workplace health and safety. These certifications reflect a well-established system aimed at reducing risks and preventing work-related injuries, illnesses, and accidents.

The company takes a comprehensive approach to safety by using modern technology and providing regular health and safety training to all employees. These efforts help identify and manage potential hazards, creating a safer and healthier working environment for everyone.

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

The Company considers the following standards at a minimum while developing the HS Plan: conducting job- and task-specific hazard analyses and implementing controls for all



activities, including exposure to chemical, biological, and pathological hazards; providing personal protective equipment (PPE), establishing requirements for its use, and enforcing compliance; delivering safety training for all personnel in their language, covering hazards and safety protocols related to their jobs; offering special training for specific hazards such as open water, trenches, slippery walkways, working at heights, energized circuits, heavy equipment, entry into confined spaces, fires, and explosions; recording incident statistics, including total work hours, lost time incidents, major injuries, fatalities, and near-miss incidents; ensuring adherence to the EHS Plan by subcontractors; planning objectives and targets for Occupational Health and Safety (OHS) and Environmental Sustainability (ES); conducting incident investigations, reporting, implementing corrective actions, and ensuring horizontal deployment; managing contract safety; and providing training and awareness programs. The Company recognizes its duty to identify workplace hazards and address them effectively. It undertakes comprehensive hazard identification and risk assessment studies for various departmental activities. Based on these assessments, the Company implements targeted control measures to manage and mitigate identified risks, allowing for continuous identification and evaluation of both routine and non-routine work-related hazards.

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

Yes, the Company has established a clear and organized system to help employees stay safe at work. This system allows all workers to report any work-related hazards they notice, such as unsafe equipment, slippery floors, or dangerous chemicals. Employees can report these issues through various methods like forms, direct communication with supervisors, or even anonymously. In addition, the Company respects every employee's right to stop working and move away from any situation they believe is unsafe, without facing any punishment. Once a concern is raised, the situation is reviewed, and necessary actions are taken before work continues. All these safety procedures are outlined in a document called HIRA, which stands for Hazard Identification and Risk Assessment. This document helps the Company identify possible dangers, understand the level of risk, and decide the best way to reduce or eliminate those risks. Employees also receive training so they know how to spot hazards, report them properly, and understand their safety rights. The Company regularly reviews and updates these safety measures to ensure that the workplace remains as safe as possible for everyone.

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

Currently, company does not provide employees with access to non-occupational medical and healthcare services.

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

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

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

At EMS Limited, we care about our employees' safety and well-being. we have many programs in place to create a safe and healthy work environment. we provide training to help employees understand possible dangers, learn safety rules, and know what to do in emergencies. Safety is a key part of everything we do, especially at our EPC and O&M sites. everyone entering a site must take safety training. We also use a work permit system so supervisors know what work is being done and what safety steps are needed before it starts. To keep our workplace healthy, we provide clean drinking water, clean living spaces, and rest areas. During the hot summer months, we give out refreshments and change work hours to protect workers from heat. All these actions show our strong commitment to safety and health.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
W o r k i n g Conditions	Nil	Nil	None	Nil	Nil	None
Health & Safety	Nil	Nil	None	Nil	Nil	None

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	100.00
Working Conditions	100.00

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

Nil, as there were no significant risks or concerns reported during the current reporting period.

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).**

The Company does not have a life insurance policy or compensatory package in place for employees 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.

We source materials exclusively from vendors listed on the Government-approved vendor list, which indicates their compliance with statutory requirements. Thus, the Company has not established any separate and formal mechanism for the said purpose.



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 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	Nil		Nil	
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)**

Currently, the Company does not offer this facility to employees. Nonetheless, it is in the process of planning to implement this service in the near future.

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	Nil
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.**

Not applicable, as no assessment was carried out during the reporting period.

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.**

At EMS, we recognize that stakeholders are integral to our long-term success. We are deeply committed to cultivating strong, transparent, and mutually beneficial relationships with all those who are connected to our operations. To ensure effective engagement, we systematically classify stakeholders—both internal and external—based on their level of influence on our business and the extent to which our activities impact them.

Our key stakeholder groups include customers, employees, suppliers, investors, regulatory bodies, and the wider community. By identifying, prioritizing, and actively engaging with these groups, we aim to foster trust, support inclusive decision-making, and drive sustainable growth. This approach enables us to empower individuals, strengthen partnerships, and create shared value across every aspect of our business.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	- Email - SMS - Meetings - Feedback - Website - Letter	As and when required	- To provide better service to customers and address their commercial and technical issues - Transparent and timely communication to provide updates on the status of contracts/ supplies - Respond to customer demands and expectations - Improve customer experience, product and service quality
Employees	No	- Email - Face to face - Employees initiative - Get together	As and when required	- Working environment - Career enhancement - Long-term strategy plans, training and awareness - Health, safety and engagement initiatives - Encouragement to Work



Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Suppliers	No	- Email - Meetings - Agreement, - Annual Reports - Compliance Filings, - Survey and Feedback	As and when required	- To improve service levels from the suppliers and address their commercials issues - Long-term business relations and growth Opportunities - Effective information dissemination, - Technical knowledge exchange and other collaborations
Investors	No	- Investor Calls, - Analyst meets, - Publication of Financial Result, - Annual General Meeting, - Press Release, - Stock Exchange filing with BSE Limited and National Stock Exchange of India Limited, - Website	As and when required	- To keep investors updated about the organization's performance and other corporate developments - Build transparency with existing and potential investors.
Communities	Yes	- Meetings, - Field visits by programme teams	As and when required	Support CSR Projects

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 Company employs a structured and systematic approach to engaging with stakeholders and the Board of Directors (BOD) on environmental, social, and governance (ESG) issues. This process begins with identifying key stakeholders relevant to its ESG priorities. The Company engages with these stakeholders through various methods, such as surveys, meetings, and consultations, to address critical topics. Feedback gathered from stakeholders is carefully analyzed and compiled into a comprehensive report that is presented to the Board. The BOD, through its various committees, oversees the implementation of ESG initiatives and ensures continuous performance improvement. The insights obtained inform the Board's decision-making and strategic planning regarding the Company's ESG commitments. To maintain transparency, the Company communicates decisions and actions taken across multiple channels, reflecting its dedication to integrating stakeholder feedback into responsible business practices.

- 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 works closely with different groups to deal with environmental and social issues. For example, suggestions from local communities have helped improve how we control pollution and manage waste. Feedback from employees has led to better safety rules and health programs. We also work with suppliers to follow a code of conduct that supports ethical and eco-friendly practices.

These actions show how input from others helps shape our policies and makes our work more responsible and effective.

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

No such instances occurred in the reporting year, requiring action as aforementioned.

PRINCIPLE 5: Businesses should respect and promote human rights

Essentials Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	624	624	100.00	534	534	100.00
Other than permanent	00	00	0.00	00	00	0.00
Total Employees	624	624	100.00	534	534	100.00
Workers						
Permanent	00	00	0.00	00	00	0.00
Other than permanent	00	00	0.00	00	00	0.00
Total Workers*	00	00	0.00	00	00	0.00

* The company engages only Other than permanent workers through third-party agencies. The workers are not on the company's payroll, and their training is provided by the agency.



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

Category	FY 2025-26					2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	624	0	0.00	624	100.00	534	43	8.05	491	91.94
Male	612	0	0.00	612	100.00	520	40	7.69	480	92.31
Female	12	0	0.00	12	100.00	14	3	21.42	11	78.57
Other than Permanent	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Male	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Female	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Workers										
Permanent	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Male	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Female	00	00	0.00	00	0.00	00	00	0.00	00	0.00
Other than* Permanent	1029	00	0.00	00	0.00	00	00	0.00	00	0.00
Male	35	00	0.00	00	0.00	00	00	0.00	00	0.00
Female	994	00	0.00	00	0.00	00	00	0.00	00	0.00

* The company engages only Other than permanent workers through third-party agencies. The workers are not on the company's payroll, and workers' wages is provided by the agency.

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./Monthly)	Number	Median remuneration/ Salary/ Wages of respective category (Rs./Monthly)
Board of Directors (BoD)*	4	50,00,000	3	10,00,000
Key Managerial Personnel**	2	2,92,500	0	0
Employees other than BoD and KMP	608	22,000	11	13,725
Workers	-	-	-	-

* Out of the four male Board of Directors (BOD) members, two Independent Directors receive no remuneration. Similarly, out of the three female BOD members, two Independent Directors receive no remuneration. They are getting only sitting fees.

** KMP includes only Company Secretary (Mr. Nand Kishore Sharma) and Chief Executive Officer (Mr. Harish Kumar kansal), as Whole-time Directors and the Managing Director are considered as part of the Board of Directors. Additionally, the Managing Director also holds the position of CFO.

The median is calculated accordingly.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	4.83%	5.69%

- 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)**

The Company is dedicated to creating a positive work environment. Employees are encouraged to contact the HR team with any human rights concerns, and the team will provide quick and helpful support.

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

The Company has a system for reporting and handling human rights issues under its Whistle Blower Policy. Employees, suppliers, customers, and vendors can report concerns safely and confidentially. Serious violations may lead to actions like warnings, penalties, legal steps, or termination. The Company also has an Internal Complaints Committee (ICC) to address sexual harassment cases, as outlined in its Prevention of Sexual Harassment Policy.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	Nil	Nil	None	Nil	Nil	None
Discrimination at workplace	Nil	Nil	None	Nil	Nil	None
Child Labour	Nil	Nil	None	Nil	Nil	None
Forced Labour/ Involuntary Labour	Nil	Nil	None	Nil	Nil	None
Wages	Nil	Nil	None	Nil	Nil	None
Other Human Rights related issues	Nil	Nil	None	Nil	Nil	None

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

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



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

EMS is committed to ensuring a workplace free from all kinds of discrimination and sexual harassment. The company has POSH policy in place to prevent and address such issues. The above-mentioned policy provides a mechanism for redressal of complaints of sexual harassment without fear or threat of reprisals in any form or manner to all its employees irrespective of their gender and sexuality. We have Zero-tolerance for sexual harassment.

9. Do human rights requirements form part of your business agreements and contracts?

The Company acknowledges the importance of upholding and respecting human rights across all aspects of its operations. However, currently human rights requirements do not form part of our business agreements and contracts. We are open to exploring the same in the coming years if needed.

10. Assessments for the year:

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100% offices and plants
Forced/involuntary labour	
Sexual Harassment	
Discrimination at workplace	
Wages	

Note: The Assessments are being done internally.

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

No Significant Risks or concerns were identified from assessments on human Rights related issues.

Leadership Indicators

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

During the reporting period, no human rights issues were reported. However, the Company remains steadfast in its commitment to fundamental human rights principles across all its operations.

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

The Company diligently monitors compliance with all relevant human rights laws and policies across its entire operations. No formal Human Rights due diligence has been conducted.

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 Company has made its premises and offices accessible to employees and workers with disabilities. We want everyone to feel comfortable at work. People with disabilities have the same chances to work and grow in the company as others. We try to make sure everyone feels welcome and supported.

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	Nil
Discrimination at workplace	
Child Labour	
Forced Labour / Involuntary Labour	
Wages	

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

At present, no assessments are being conducted for Value Chain Partners.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment**Essential Indicators****1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**

Parameter	FY 2025-26 (In megajoules)	FY 2024-25 (In megajoules)
From renewable sources		
Total electricity consumption (A)*	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total Energy consumption from renewable sources (A+B+C)	-	
From non-renewable sources		
Total electricity consumption (D)	2,34,302.40	1,98,572.40
Total fuel consumption (E)	2,92,35,442.67	2,65,23,779.38
Energy consumption through other sources (F)	-	-
Total Energy consumption from non-renewable sources (D+E+F)	2,94,69,745.07	2,67,22,351.78
Total energy consumed (A+B+C+D+E+F)	2,94,69,745.07	2,67,22,351.78
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations) -MJ/Rs	0.004846	0.002841
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) -MJ/Rs	0.1001	0.0587
Energy intensity in terms of physical output- GJ/Metric tonne	Not Applicable	

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.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.



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 is not categorized as a Designated Consumer under the PAT Scheme.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater -	-	-
(iii) Third party water - Municipality	39.12	38.22
(iv) Seawater / desalinated water	-	-
(v) Others -	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	39.12	38.22
Total volume of water consumption (in kilolitres)	7.36	6.88
Water intensity per rupee of turnover (Water consumed / Revenue from operations) Kilolitres/Rs	0.0000000012	0.0000000007
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) - Kilolitres/Rs	0.0000000025	0.0000000015
Water intensity in terms of physical output- Kilolitres /Metric tonne	Not Applicable	

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.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

4. **Provide the following details related to water discharged**

Parameter	FY 2025-26	FY 2024-25
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	-	-

Parameter	FY 2025-26	FY 2024-25
(iv) Sent to third-parties		
- No treatment - Municipal Drainage	31.95	31.34
- With treatment – please specify level of treatment	-	-
(v) Others - Industrial Drainage		
- No treatment	-	-
- With treatment – Primary, Secondary and Tertiary	-	-
Total water discharged (in kilolitres)	31.95	31.34

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.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

The Company Currently does not have Zero Liquid discharge mechanism in place. However, plans are being developed to establish an efficient system in the coming Years.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NO _x	The company has not evaluated the given aspects of air emissions.		
SO _x			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – (CO)			

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.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.



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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) *	Metric tonnes of CO ₂ equivalent	3158.67	3124.22
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)	Metric tonnes of CO ₂ equivalent	52.65	44.68
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) Metric tonnes of CO ₂ equivalent/Rs		0.000000528	0.000000337
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) Metric tonnes of CO ₂ equivalent/Rs		0.00001091	0.00000696
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	Not Applicable		

* The total Scope 1 emissions data for 2025-26 and 2024-25 includes all site locations 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.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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

The Company currently does not have a project related to the reduction of GHG emission but the company recognizes the importance of greenhouse mitigation and it is actively exploring opportunities to implement sustainable projects in the near future.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	-	-
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please Specify, if any. (G)	-	-

Parameter	FY 2025-26	FY 2024-25
Other Non-hazardous waste generated (H). Please specify, if any.- Municipal solid waste	0.875	0.825
Total (A+B + C + D + E + F + G + H)	0.875	0.825
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) - Metric tonne/Rs	0.00000000014	0.00000000009
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) - Metric tonne/Rs	0.00000000030	0.00000000018
Waste intensity in terms of physical output-Metric tonne/ Metric tonne		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste- Plastic, Hazardous and Non-Hazardous waste		
(i) Recycled (Oil and Plastic) - Iron Scrap, Plastic, Used oil	0.875	0.825
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	0.875	0.825
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) - E-waste, Bio-medical waste, Battery waste and Hazardous waste		
Category of waste		
(i) Incineration -	-	-
(ii) Landfilling - Given to Municipality	-	-
(iii) Other disposal operations-Buy Back Policy (Battery waste)	-	-
Total	-	-

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.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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 currently does not have a formal waste management strategy in place. However, the Company is actively assessing its processes to develop and implement a comprehensive plan that aligns with industry best practices and environmental regulations.



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	Types 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.
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The company refrains from conducting its operations in environmentally fragile or ecologically sensitive regions. This strategic decision underscores the company's commitment to responsible business practices and environmental stewardship, avoiding potential harm to delicate ecosystems. By deliberately choosing locations that are not ecologically sensitive, the company aims to minimize its environmental impact and contribute to the preservation of biodiversity and natural habitats.

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
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Not Applicable. According to the Ministry of Environment, Forest & Climate Change (MoEF), the industry or its operations are not required to obtain environmental clearance or conduct an Environmental Impact Assessment (EIA)

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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

S e r i a l Number	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 taken, if any action
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Yes, the Company diligently conforms to all relevant environmental laws and regulations, ensuring robust environmental stewardship.

Leadership Indicators

1. **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-** Not Applicable
 - Nature of operations-** Not Applicable
 - Water withdrawal, consumption and discharge in the following format:**

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	Our Company is situated in regions where water availability is not a concern. This deliberate choice of locations is part of our commitment to responsible resource management, ensuring that our operations have minimal impact on water-stressed areas.	
(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 (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	Our Company is situated in regions where water availability is not a concern. This deliberate choice of locations is part of our commitment to responsible resource management, ensuring that our operations have minimal impact on water-stressed areas.	
- 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)		

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.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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



Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	0.0321	0.0317
Total Scope 3 emissions per rupee of turnover		0.00000000000053	0.00000000000034

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, evaluation is not being conducted by any external agency.

There hasn't been an external review or analysis conducted to assess various aspects of our operations, performance, or compliance with standards or regulations.

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.

The company refrains from conducting its operations in environmentally fragile or ecologically sensitive regions. This strategic decision underscores the company's commitment to responsible business practices and environmental stewardship, avoiding potential harm to delicate ecosystems. By deliberately choosing locations that are not ecologically sensitive, the company aims to minimize its environmental impact and contribute to the preservation of biodiversity and natural habitats.

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:

S r . No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
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The Company acknowledges the importance of emission reduction but currently does not have specific initiatives in place. However, the Company is committed in exploring and implementing strategies in the near future to align with environmental sustainability goals

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

We are currently developing a detailed Disaster Management Plan to help us prevent, prepare for, respond to, and recover from any disruptions. Our goal is to reduce the impact on our operations while ensuring the highest levels of safety and security. We are committed to continuously improving this plan by regularly updating it to address new risks and follow best practices, so we can handle future challenges with confidence and flexibility.

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?

The Company has not undertaken any mitigation or adaptation measures as of yet.

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

The Company has not undertaken any mitigation or adaptation measures as of yet.

8. How Many Green Credit Have Been generated or procured:**A. By the listed entity**

Nil

B. By the top ten (in terms of value of purchase and sales, respectively) value chain Partners

Nil

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

Essential Indicators**1. a) Number of affiliations with trade and industry chambers/ associations.**

The Company is not affiliated with any trade and industry chambers and 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)
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Nil

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

Name of authority	Brief of the case	Corrective active taken
There were no adverse orders reported during the financial year 2025-26.		

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

Sr. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, If available
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The Company did not engage in advocating any public policy positions during the reporting period.



PRINCIPLE 8: Businesses should promote inclusive growth and equitable development
Essential Indicators

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

Name and Brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web Link
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The Company did not engage in any projects necessitating a Social Impact Assessment (SIA) as per regulatory requirements.

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

S . No	Name of Project for which R&R is ongoing	State	District	No. pf Project Affected Families (PAFs)	5 of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
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Not applicable, because no such projects were undertaken.

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

The company has established innovative communication channels to help the community express their concerns and grievances. Through its varied corporate social responsibility (CSR) initiatives, the company engages with the community regularly, building a strong partnership for mutual growth. The progress of these initiatives is consistently monitored to ensure transparency and prompt resolution of any issues that arise. Further, the Company has a Grievance redressal mechanism in place wherein the aggrieved can report their grievance in grievance register. Grievances can be addressed to cs@ems.co.in.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers		Not quantified for the reporting years.
Directly from within India		

- 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 2025-26	FY 2024-25
Rural	3.53	1.13
Semi-Urban	16.38	16.08
Urban	16.89	16.76
Metropolitan	63.20***	66.03***

* The data on job creation in smaller towns considers only permanent employees in specified locations, expressed as a percentage of total wage costs. Workers are not on the company payroll and are covered by third-party agencies are not included in this data.

** Any increase or decrease in the percentage difference in wages paid to persons employed in any areas is attributed to changes in the number of employees and the opening, closure, or relocation of project sites.

*** it also includes remuneration paid to executive directors.

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not applicable, as no SIA was carried out.	

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

S. No	State	Aspirational District	Amount spent (In INR)
None, as the Company's CSR projects are not conducted in designated aspirational districts.			

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

The Company does not yet emphasize sourcing from suppliers that represent marginalized or vulnerable groups.

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

The Company does not currently engage in procurement from marginalized or vulnerable groups.

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

The Company does not currently source from suppliers that belong to marginalized or vulnerable groups.

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

S. No	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
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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.**

Name of authority	Brief of the case	Corrective Action taken
Not Applicable		



6. Details of beneficiaries of CSR Projects:

S. No	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	Promoting Education	During the Financial year 2024-25, the company spent ₹701.34 lakhs on CSR initiatives focused on promoting education and healthcare. However, the CSR obligation for FY 2024-25 was ₹297.01 lakhs. Hence, the excess Spent of ₹404.33 Lakhs has been settled-off against the CSR Obligation of the company for the FY 2025-26 i.e. ₹393.99 Lakhs, pursuant to the approval provided by Board of directors of the company in its meeting held on May 28, 2025.	
2	Promoting Health Care		

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 established a comprehensive system for managing consumer complaints and feedback. It offers accessible channels, responsive customer Communication, and an online portal to ensure timely responses. An escalation process is in place to resolve issues efficiently, and feedback is analyzed to drive improvements, enhancing products and services continuously. This robust system underscores the Company's dedication to customer satisfaction and ongoing enhancement.

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	Not applicable
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the Year	Pending resolution at end of year		Received during the Year	Pending resolution at end of year	
Data Privacy	Nil	Nil	None	Nil	Nil	None
Advertising	Nil	Nil	None	Nil	Nil	None
Cyber-security	Nil	Nil	None	Nil	Nil	None
Delivery of essential services	Nil	Nil	None	Nil	Nil	None
Restrictive Trade Practices	Nil	Nil	None	Nil	Nil	None
Unfair Trade Practices	Nil	Nil	None	Nil	Nil	None
Other	Nil	Nil	None	Nil	Nil	None

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

	Number	Reasons for recall
Voluntary recalls	Nil	Nil
Forced recalls	Nil	Nil

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

The Company has developed an extensive Cyber Security policy that provides clear guidelines for managing and mitigating cyber security risks. This policy is accessible to all employees through the Company's intranet.

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:**

No data breaches were reported for the financial year 2025-26.

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

There have been no occurrences of data breaches involving customers' personally identifiable information.

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

Not Applicable, as there were no data breaches in the reporting year

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

The Company utilizes various platforms, such as its website and media advertisements, to provide comprehensive information about its products. These channels offer detailed insights into its offerings, enabling consumers to explore and understand the products and services more thoroughly. Official website: ([https:// www.ems.co.in](https://www.ems.co.in)).

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

Not applicable, EMS does not offer consumer products.

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

Mechanisms are established to notify consumers of any potential disruptions or discontinuations of essential services via phone calls and email.

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)

Not Applicable

