

ANNEXURE-"C" TO BOARD'S REPORT

Business Responsibility & Sustainability Report



SECTION A- GENERAL DISCLOSURES

I. Details of the listed entity

I-1. Corporate Identity Number (CIN) of the listed entity- L29259GJ1991PLC015182

I-2. Name of the listed entity- AIA ENGINEERING LIMITED

I-3. Year of Incorporation- 1991

I-4. Registered office address- 115, G.V.M.M. ESTATE, ODHAV ROAD, ODHAV, AHMEDABAD - 382415

I-5. Corporate address - 11/12, SIGMA COPRORATES, B/H. HOF SHOWROOM, OFF. S.G. HIGHWAY, SINDHU BHAVAN ROAD, BODAKDEV, AHMEDABAD - 380054

I-6. E-mail - info@aiaengineering.com

I-7. Telephone - +91-79-66047800

I-8. Website - www.aiaengineering.com

I-9. Financial year for which reporting is being done - 2022-2023

I-10. Name of the Stock Exchange(s) where shares are listed - BSE LIMITED (BSE) and NATIONAL STOCK EXCHANGE OF INDIA LIMITED (NSE)

I-11. Paid-up Capital - ₹ 188,640,740

I-12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report - Mr. Paresh Shukla, E-MAIL : paresh.shukla@aiaengineering.com, Phone : +91-79-66047800

I-13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together). - Standalone Basis

II. Products/services

II-14. Details of business activities (accounting for 90% of the turnover):

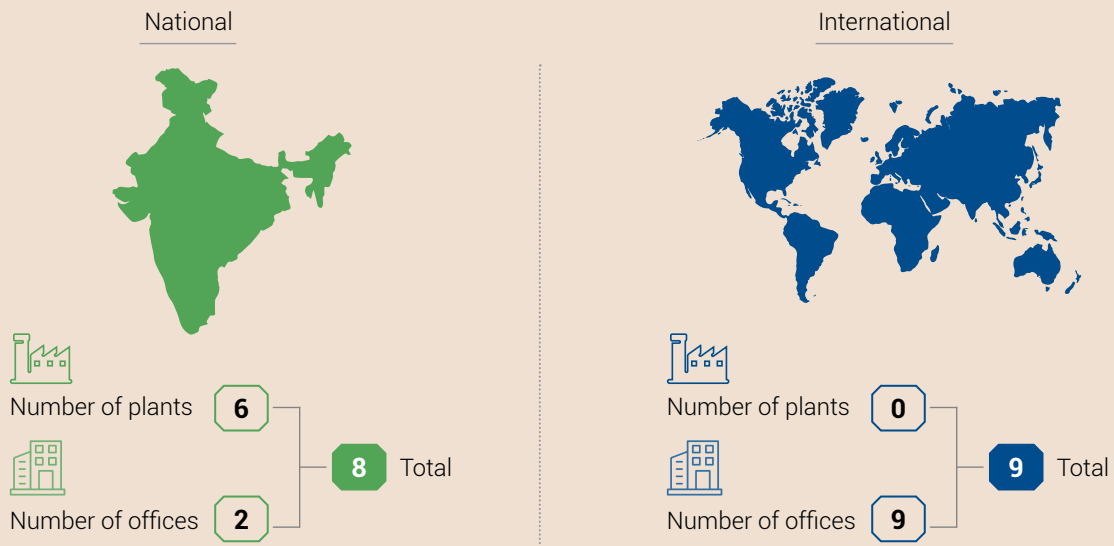
S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Metal and metal products	100

II-15. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Manufacture of other Iron and Steel Casting and Products thereof	24319	100

III. Operations

III-16. Number of locations where plants and/or operations/offices of the entity are situated:



III-17. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	PAN INDIA
International (No. of Countries)	More than 120 Countries



b. What is the contribution of exports as a percentage of the total turnover of the entity?**75%-80%****c. A brief on types of customers**

The customers of the company range from varied industries. The finished product of AIA is used as a spare part for multiple industries including Cement Industry, Power Industry and Mining Industry.

IV. Employees**IV-18. Details as at the end of Financial Year. a. Employees and workers (including differently abled):**

No	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)

**Employees**

1	Permanent (D)	1297	1291	99.54%	6	0.46%
2	Other than Permanent (E)	64	63	98.44%	1	1.56%
3	Total employees (D + E)	1361	1354	99.49%	7	0.51%

**Workers**

1	Permanent (F)	177	177	100.00%	0	0.00%
2	Other than Permanent (G)	2753	2725	98.98%	28	1.02%
3	Total Workers (F + G)	2930	2902	99.04%	28	0.96%

IV-18. Details as at the end of Financial Year. b. Differently abled Employees and workers:

No	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)

**Differently Abled Employees**



1	Permanent (D)	4	4	100.00%	0	0.00%
2	Other than Permanent (E)	0	0	0.0%	0	0.0%
3	Total differently abled employees (D + E)	4	4	100.00%	0	0.00%

**Differently Abled Workers**

1	Permanent (F)	1	1	100.00%	0	0.00%
2	Other than Permanent (G)	16	16	100.00%	0	0.00%
3	Total Workers (F + G)	17	17	100.00%	0	0.00%



IV-19. Participation/Inclusion/Representation of women

	No. and percentage of Females		
	Total (A)	No (B)	% (B/A)
 Board of Directors	9	3	33.33%
 Key Management Personnel	4	0	0.00%

IV-20. Turnover rate for permanent employees and workers. (Disclose trends for the past 3 years)

	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	9.46	0	9.46	6.56	0	6.56	7.38	0.33	7.71
Permanent Workers	1.93	0.32	2.25	3.47	0.30	3.76	6.12	0.27	6.38

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

V-21. (a) Names of holding / subsidiary / associate companies / joint ventures.



S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Welcast Steels Limited	Subsidiary	74.85%	No
2	AIA CSR Foundation	Wholly-Owned Subsidiary	100%	No
3	Vega Industries(Middle East) FZC (Vega ME)	Wholly-Owned Subsidiary	100%	No
4	Vega Industries Limited – UK	Wholly-Owned Subsidiary	100% by Vega ME	No
5	Vega Industries Limited – USA	Wholly-Owned Subsidiary	100% by Vega UK	No
6	Vega Steel Industries (RSA) (Pty) Limited	Subsidiary	74.63% by Vega ME	No
7	Wuxi Vega Trade Co. Limited	Wholly-Owned Subsidiary	100% by Vega ME	No
8	PT Vega Industries Indonesia	Wholly-Owned Subsidiary	99% by Vega ME & 1% by AIA	No
9	VEGA Industries Chile SPA	Wholly-Owned Subsidiary	100% by Vega ME	No
10	AIA Ghana Limited	Wholly-Owned Subsidiary	100% by Vega ME	No
11	VEGA Industries Australia Pty Limited	Wholly-Owned Subsidiary	100% by Vega ME	No
12	Clean Max Meridius Private Limited	Associate Company	26%	No



VI. CSR Details








VI-22. (i). Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) - Yes

VI-22. (ii). Turnover (₹ in Lakhs) - 4,04,476.35

VI-22. (iii). Net worth (₹ in Lakhs)- 5,47,300.92

VII. Transparency and Disclosures Compliances

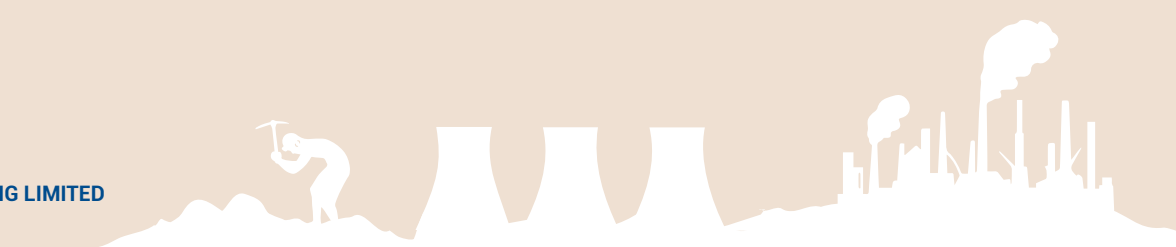
VII-23. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	2022-23			2021-22		
		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	Nil	Nil		Nil	Nil	
 Investors (other than shareholders)	Yes. https://aiaengineering.com/wp-content/uploads/2023/06/Policy-Whistle-Blower-Vigil-Mechanism.pdf	Nil	Nil		Nil	Nil	
 Shareholders	Yes. https://aiaengineering.com/wp-content/uploads/2023/06/Policy-Whistle-Blower-Vigil-Mechanism.pdf	Nil	Nil		Nil	Nil	
 Employees and workers	Yes. https://aiaengineering.com/wp-content/uploads/2023/06/Human-Rights-Policy.pdf	Nil	Nil		Nil	Nil	
 Customers	Yes. The SOP is communicated and maintained internally	25	5		26	0	
 Value Chain partners	Yes. The SOP is communicated and maintained internally	Nil	Nil		Nil	Nil	
 Other (please specify)	No	Nil	Nil		Nil	Nil	



VII-24. Overview of the entity's material responsible business conduct issues. Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Employee Productivity due to Climate Change	Risk	There has been a systemic increase in temperatures during the summer months of April – July, causing a drop in employee productivity due to melting and heat treatment	Improved working conditions and initiatives to enhance air circulation at the plants.	Negative
2	Economic Impact due to supply chain soothing/improving from disruptions	Opportunity	Because of soothing/improve from disruptions in the global supply chain, the import of scrap has been regularised, leading to availability of scrap -Normalisation again restores that decrease in shipping cost leads to a decrease in inventory. -Normalise global shipping disruptions because of release of restriction which was imposed country wide due to Covid 19 pandemic, supply improvement can lead to delivery of the product timely. No Need for holding of the inventory at the distribution centres.	over all supply of import of scrap improve, No need to occupy extra material. Delivery happens on time	Positive
3	Climate-related disclosure requirements driven by customer demand	Opportunity	•Our customers are in energy-intensive sectors – mining, cement, and aggregate. They have climate-related disclosure mandates imposed on them by their governments and other stakeholders. Climate action is passed on to AIA as a supplier. •Institutional investors are also asking for information on the AIA's impact on climate change by way of feedback and questionnaires.	•We have developed a Climate Strategy which includes a reduction in GHG emissions of our activities as well as the category of grinding media and castings that we manufacture. •We have also participated in the CDP disclosure since 2020-21 and will do so annually.	Positive
4	Net Zero Ambition of Customers	Risk / Opportunity	Some of our global customers have taken targets to be Net Zero Carbon as per the National Commitments of their home countries. As a critical supplier to our customers, AIA is required to have a climate strategy with a defined roadmap and GHG emission reduction targets.	We see an opportunity in terms of reducing the energy consumption of our products which will allow us to support the customers in meeting their commitments.	Positive



SECTION B- MANAGEMENT AND PROCESS DISCLOSURES

Policy and management processes

Disclose Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1. b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1. c. Web Link of the Policies, if available	https://aiaengineering.com/wp-content/uploads/2023/06/Human-Rights-Policy.pdf	https://aiaengineering.com/wp-content/uploads/2023/06/Sustainability-Policy.pdf	https://aiaengineering.com/wp-content/uploads/2023/06/Human-Rights-Policy.pdf	https://aiaengineering.com/wp-content/uploads/2023/06/Environment-Policy.pdf	https://aiaengineering.com/wp-content/uploads/2023/06/Human-Rights-Policy.pdf Sexual Harassment Policy https://aiaengineering.com/wp-content/uploads/2023/06/Climate-Change-and-Energy-Management-Policy.pdf	https://aiaengineering.com/wp-content/uploads/2023/06/Environment-Policy.pdf https://aiaengineering.com/wp-content/uploads/2023/06/Waste-Management-Circular-Economy-Policy.pdf https://aiaengineering.com/wp-content/uploads/2023/06/Whistle-Blower-Vigil-Mechanism.pdf	https://aiaengineering.com/wp-content/uploads/2023/06/CSR-Policy.pdf	https://aiaengineering.com/wp-content/uploads/2023/06/Environment-Policy.pdf https://aiaengineering.com/wp-content/uploads/2023/06/Sustainability-Policy.pdf	
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes



Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9	
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015	0	ISO 45001:2018	0	0	ISO 14001:2015	0	0	ISO 9001:2015	
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>Commitment: Yes, committed,</p> <p>Goal: To understand the current status of employee wellbeing,</p> <p>Specific Target: Zero Theft w.r.t. truck drivers,</p> <p>Defined Timeline: By March 2027</p>	<p>Commitment: Yes, committed</p> <p>Goal: To make our production process more sustainable so that all our products are 100% recyclable</p> <p>Specific Target: To increase usage of renewable energy from 17% to 20% of our total power requirement</p> <p>To increase usage of sand generated by glass manufacturing companies (it's their by-product) from 7.1% to 15% of our total sand requirement</p> <p>Defined Timeline: By 2027</p>	<p>Commitment: Yes, committed</p> <p>Goal: To understand the current status of employee wellbeing</p> <p>Specific Target: To carry out Employee Satisfaction Survey (Target: at least 80%)</p> <p>Define Timeline: By 2027</p> <p>Performance of the entity against the specific commitments, targets along with reasons in case the same are not met.</p> <p>The objective is ongoing. Multiple feedbacks will be taken from employees.</p>	<p>Commitment: Yes, committed</p> <p>Goal: To ensure that all the concerns or interests of stakeholders are addressed and resolved</p> <p>Specific Target: To enhance customer satisfaction index from 97% to 98.5%. To reduce vendor complaints from 26/ year to 10/ year. To reduce employee grievances from 14/ year to 4/ year.</p> <p>Defined Timeline: By 2027</p>	<p>Commitment: Yes, committed</p> <p>Goal: To ensure protection of human rights at critical MSME vendors</p> <p>Specific Target: To ensure no child labour / forced labour or inhuman working is found in atleast top 50 MSME vendors</p> <p>Defined Timeline: By 2027</p>	<p>Commitment: Yes, committed</p> <p>Goal: To contribute and make efforts towards protecting and restoring the environment committed,</p> <p>Specific Target: Zero single use plastic in our packaging and drinking water bottles</p> <p>To increase usage of renewable energy from 17% to 20% of our total power requirement</p> <p>To increase production of bricks and paver blocks from our discard sand, dust and plastic (Target : 100000 Nos bricks / blocks to be produced up to year 2030)</p> <p>To gradually convert our i.e. 2 motors to i.e. 4 efficient motors) To change our employee transportation buses from diesel to electric / hybrid buses (by 2030)</p>	<p>Commitment: Yes, committed</p> <p>Goal: To increase engagement with associations and contribute in influencing public and regulatory policy</p> <p>Specific Target: To become more participative in CII, FICCI and IIF To become the lead representative in these forums for alloy steel castings</p> <p>Defined Timeline: By 2030</p>	<p>Commitment: Yes, committed</p> <p>Goal: To support start-ups and entrepreneurs to manufacture recyclable material in an environmentally friendly manner in order to develop economical and viable glass drinking water bottle To support selective MSME vendors to adopt sustainable initiatives in their business.</p> <p>Define Timeline: By 2030</p>	<p>Commitment: Yes, committed</p> <p>Goal: To enhance customer delight as part of AIA ethos</p> <p>Specific Target: To increase the customer satisfaction score to 98%</p> <p>Defined Timeline: By 2030</p>	
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The objective is ongoing and is monitored on yearly basis. No. of awareness programmes will be increased for truck drivers.	The objective is ongoing and is monitored on yearly basis.	The objective is ongoing. Multiple feedbacks will be taken from employees.	The objective is ongoing with monitoring on annual basis.	The objective is ongoing. The same is monitored through audits and educating critical MSME vendors.	The objective is ongoing and is monitored continuously.	The objective is ongoing and continued monitoring of the participation of our nominees in various bodies is done.	The objective is under progress and shall be mapped every year based on a firm action plan	The objective is ongoing with performance monitoring.	



Governance, leadership and oversight

<p>7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)</p>	<p>Our philosophy is to provide customers with optimised solutions through technical evaluation of their requirements, thereby providing specifically designed solutions in ideal metallurgy for the application, plus offering process optimisation services worldwide. As a result of this approach, today, the Group is a leading Company for its Quality, Services and Innovation in its field with an enviable reputation providing Global Solutions. A truly global solution to your local requirements. ESG is no longer an option but a business necessity. In the reporting year, we established a robust ESG governance framework with specific policies and systems to help in the implementation of our ESG strategy. AIA has also started its Climate Reporting as per CDP. Our customers and Investors are expecting high standards of ESG performance. We are embedding ESG principles across our business functions to enable long term sustainable growth. We are designing and developing innovative, high-quality and energy efficient products and services to meet specific customer needs.</p>
<p>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</p>	<p>Board of Directors</p> <ol style="list-style-type: none"> 1. Mr. Rajendra S. Shah (DIN 00061922) Category: (Chairman / NED / ID) 2. Mr. Bhadrash K. Shah (DIN 00058177) Category: (ED) 3. Mr. Rajan Ramkrishna Harivallabhdas (DIN 00014266) Category: (NED / ID) 4. Mr. Yashwant M. Patel (DIN 02103312) Category: (ED) 5. Mrs. Khushali S. Solanki (DIN 07008918) Category: (NED) 6. Mrs. Bhumika S. Shodhan (DIN 02099400) Category: (NED) 7. Mr. Sanjay S. Majmudar (DIN 00091305) Category: (NED / ID) 8. Mr. Dileep C. Choksi (DIN 00016322) Category: (NED / ID) 9. Mrs. Janaki U. Shah (DIN 00343343) Category: (NED / ID)
<p>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.</p>	<p>Yes, as mentioned above in Point 8 of Section B.</p>

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

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually	Annually

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.

Sr. no	P1	P2	P3	P4	P5	P6	P7	P8	P9
1	No	No	Yes. ISO 9001 – Lloyd's Register, / BUREAU VERITAS, INDIA (BVQI) ISO 45001 & ISO 14001 – BUREAU VERITAS, INDIA (BVQI)	Yes. ISO 9001 – Lloyd's Register, /BUREAU VERITAS, INDIA (BVQI) ISO 45001 & ISO 14001 – BUREAU VERITAS, INDIA (BVQI)	No	Yes. ISO 9001 – Lloyd's Register, /BUREAU VERITAS, INDIA (BVQI) ISO 45001 & ISO 14001 – BUREAU VERITAS, INDIA (BVQI)	No	No	Yes. ISO 9001 – Lloyd's Register, /BUREAU VERITAS, INDIA (BVQI) ISO 45001 & ISO 14001 – BUREAU VERITAS, INDIA (BVQI)

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	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)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
It is planned to be done in the next financial year (Yes/No)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Any other reason (please specify)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable








SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1

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




Essential Indicators

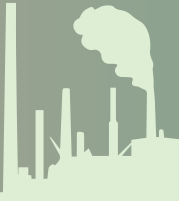
El-1. Percentage covered by training and awareness programmes on any of the Principles during the financial year: 

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
 Board of directors	2	1. Financial Performance, Budgeting and Planning 2. Orientation on Statutory Compliances as a Board Member	60
 Key Managerial personnel	4	All principles	100
 Employees other than BoD and KMPs	10	Principle 1, 3, 5, 6 & 8	20
 Workers	Nil	Nil	Nil

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

Monetary

Category	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
 Penalty/ Fine	NA	NA	0	NA	NA
 Settlement	NA	NA	0	NA	NA
 Compounding fee	NA	NA	0	NA	NA



Non-Monetary

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

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



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

EI-4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web link to the policy.- Yes. Whistle Blower and Vigil Mechanism Policy covers Anti Corruption / Anti Bribery mechanism. <https://aiaengineering.com/wp-content/uploads/2023/06/Policy-Whistle-Blower-Vigil-Mechanism.pdf>

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

(Current Financial Year)

Directors

0

KMPs

0

Employees

0

Workers

0

(Previous Financial Year)

Directors

0

KMPs

0

Employees

0

Workers

0

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

Category	Number (CY)	Remarks (CY)	Number (PY)	Remarks (PY)
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NOT APPLICABLE	NIL	NOT APPLICABLE
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NOT APPLICABLE	NIL	NOT APPLICABLE

EI-7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.- NOT APPLICABLE

Leadership Indicators

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

S. No.	Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	1	Principle -04 Stakeholder engagement	2

LI-2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.- Yes, the Company has devised a Related Party Transactions (RPT) Policy as per the Companies Act, 2013 and SEBI LODR, which keeps a check on conflicts of interest involving Board Members <https://aiaengineering.com/wp-content/uploads/2023/06/Policy-Related-Party-Transaction.pdf> (Link to RPT Policy)



PRINCIPLE 2

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

Essential Indicators

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

Category	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
 R&D	Not Applicable	Not Applicable	We don't classify any expenses in R & D
 Capex	27.23%	5.05%	<ol style="list-style-type: none"> LPG in HTF (capex-0.88%): PNG is being used in heat treatment furnaces, but due to Ukraine & Russia war & geopolitical conditions , availability of PNG is hampered leading to high rate /cost. Thus, rather than selecting LDO/FO, we chose LPG as a clean fuel because, harmful emission such as oxides of sulphur, carbon dioxide, suspended particulate matter and nitrogen are significantly lower. Hence, we installed LPG Manifold Project for the Heat Treatment Furnace. RENEWABLE ENERGY (capex-25.79%): Hybrid Project (4.2 MW Windmill + 3.78 MWp solar at Village Dedan Gujarat. AIA has developed a long-term strategy to address emissions by investing in a systemic increase in the percentage of renewable energy out of the total energy consumed by the Company. Company already has installed wind energy turbine at Gujarat with installed capacity 24.3 MW of Renewable Energy upto F.Y. 2021-22. Further company increased share by installing two set of Hybrid project (4.2 MW Windmill+ 3.78 MWp Solar) in Gujarat in F.Y. 2022-23. Hybrid solar wind systems are the best choice to invest in renewable energy sources to ensure sustainability. LED Lighting (capex- 0.03)Replacing conventional sodium vapour light with LED light, LED lights are energy-efficient, long-lasting, emit less heat and offer high-quality light output. Social & Wellbeing (capex-0.63):Capital expenditure (capex) investments to improve the social impacts like Other capital expenditure investments for improving social impacts like, AC, Water cooler, water dispenser, and Ceiling –Pedestal –wall mounted man cooling fans and specific Health & Safety related projects.

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

EI-2b. If yes, what percentage of inputs were sourced sustainably?- the Company has purchased 10% of its silica sand from sustainable sources like glass manufacturers and has also purchased 71% of recyclable material like scrap.

EI-3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.- There is no process to reclaim the products for re-use, re-cycling and disposal. However, the products can be reused and their packaging materials can be recycled as below:

- Our product as alloy steel castings (Grinding Media and Casting) is itself 100% recyclable by melting at the end of life.
- Our product packaging material i.e., HDPE bag and M S Drum, both are recyclable at the end of the life.
- Our supporting packaging materials wooden pallets and metal are safe to dispose/recycle.



El-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.- EPR is not applicable even though our client can manage waste collection and disposal as per below. Our product as alloy steel castings (Grinding Media and Casting) is itself 100% recyclable by melting at the end of life. Our product packaging material is either HDPE bag or M S Drum. Both the packaging material is recyclable at the end of the life. Our supporting packaging materials, wooden pallets and metal pallets, are safe to dispose/recycle. Above mentioned product/packaging materials are to be sold out to registered recycler/reuse in captive as per the applicable law of the user end country by the client.

Leadership Indicators

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

S. No.	NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
1	24319	Mfg. of High Chrome Mill Internals -"Grinding Media	100	Raw material procurement to Waste disposal for Mfg. of High Chrome Mill Internals -"Grinding Media".	No. It's conducted by internal ISO Core team. AIA conducts Life Cycle Assessment (Aspects Impacts Register) as part of its ISO 14001:2015, for its product – Alloy Steel Castings -'Grinding Media' from procurement of raw material to disposal by end user. A full-fledged Life Cycle Assessment (LCA) is yet to be conducted.	No. Since its part of ISO 14001: 2015, Results are used for internal improvement only.

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



S. No.	Name of Product / Service	Description of the risk / concern	Action Taken
1	Use Transportation for: In-coming material, Finished Goods, Employee movement, Waste movement for Alloy steel castings manufacturing	Emissions from transport vehicles - Air Pollution	Vehicle fitness verification as and when there is a purchase of new vehicle, ensures energy efficient and less emission vehicle procurement. - Company preferred clean fuel for its vehicle like CNG, EV. - To change our employee transportation buses from diesel to Electric or hybrid by 2030
2	Operation	RM consumption - Depletion natural resources	Rejected Raw material is returned to the supplier for reuse, recycling or proper disposal. It is a business requirement to try to minimise the quantity of such material purchased to avoid additional waste generation.
3	Operation	Emissions from processing activity - Air Pollution Waste Generation during operation - Depletion of natural resource and Land Pollution	Trained to concern persons for proper operation of equipment including pollution control equipment, APCM is working efficiently. Regular monitoring is done and external analysis is done as per defined frequency. EHS Personnel ensure compliance with legal requirements. EHS Personnel ensure disposal as per legal requirements. Hazardous and Non-hazardous waste handling as per defined guidelines. Recycling of Moulding Sand upto 80%. Currently, 11% of waste sand generated (fines and waste/ slag residue) is reused for: • Co-processing in the cement industry • Re-use at industrial construction sites (roads and pavements)







S. No.	Name of Product / Service	Description of the risk / concern	Action Taken
4	Maintenance	Emissions from maintenance activity - Air Pollution	Preventive Maintenance, Training provided to concerned persons for proper maintenance of equipment and utensils including control and improvement. EHS Personnel ensure compliance with legal requirements
5	Maintenance	Waste generation from maintenance activity - Land Pollution	Hazardous and Non-hazardous waste is handled as per defined guidelines, EHS Personnel ensure disposal as per legal requirements

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

Indicate input material	Recycled or re-used input material to total material	
	2022-23	2021-22
Scrap (recycled or reused material)	75.57	77
Runner raiser (recycled or reused material)	2.29	0.37
Alloys (Fresh)	22.14	22.63

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

	2022-23			2021-22		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
 Plastics (including packaging)	0	100%	0	0	100%	0
 E-waste	0	100%	0	0	100%	0
 Hazardous waste	0	0	100%	0	0	100%
 Other waste	0	0	0	0	0	0

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

Indicate product category	Reclaimed products and their packaging materials as% of total products sold in respective category
Products - alloy steel castings	0

Remarks: AIA Engineering ships its products to clients worldwide and ensures that the packaging material used for the same can be recycled, reused, or repurposed. As we don't have direct data from our end clients, we have left the table blank, but we understand that most, if not all, of our clients recycle/reuse/repurpose the packaging material. In case the customer requests it, we have a buyback policy to reclaim the products we sold.



PRINCIPLE 3

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

Essential Indicators

EI-1. a. Details of measures for the well-being of employees (Permanent Employees).



Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)



Permanent Employees

Male	1291	1291	100.00%	1291	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	6	6	100.00%	6	100.00%	6	100.00%	0	0.00%	0	0.00%
Total	1297	1297	100.00%	1297	100.00%	6	0.46%	0	0.00%	0	0.00%



Other than Permanent Employees

Male	63	63	100.00%	63	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	1	1	100.00%	1	100.00%	0	0.00%	0	0.00%	0	0.00%
Total	64	64	100.00%	64	100.00%	0	0.00%	0	0.00%	0	0.00%

EI-1. b. Details of measures for the well-being of workers. (Permanent Workers).



Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)



Permanent Workers

Male	177	0	0.00%	177	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total	177	0	0.00%	177	100.00%	0	0.00%	0	0.00%	0	0.00%



Other than Permanent Workers

Male	2725	2725	100.00%	2725	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	28	28	100.00%	28	100.00%	28	100.00%	0	0.00%	0	0.00%
Total	2753	2753	100.00%	2753	100.00%	28	1.02%	0	0.00%	0	0.00%





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

Benefits	No. of employees covered as a % of total employees. (CY)	No. of workers covered as a % of total workers. (CY)	Deducted and deposited with the authority (Y/N/N.A.). (CY)	No. of employees covered as a % of total employees. (PY)	No. of workers covered as a % of total workers. (PY)	Deducted and deposited with the authority (Y/N/N.A.). (PY)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	12.62	22.21	Yes	12.44	22.96	Yes
Others – please specify	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

El-3. Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.- Yes, ramps at a few plants, man lift, accessible restroom and an occupational health centre.

El-4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.- Yes, AIA is an equal opportunity employer and has an equal opportunity policy covered under its HR Manual. The HR Manual is an internal document and is communicated to the relevant parties at the time of induction and at the time of the Orientation Programme.

El-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	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Female	100%	100%	Not Applicable	Not Applicable
Total	0.46%	0.46%	0	0



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

Category

Yes/No (If Yes, then give details of the mechanism in brief)



Permanent Workers



Yes, the Company has a grievance redressal & works committee at every unit, this calls for the participation of both contract and permanent workers, unit head, function heads, factory manager and HR manager. The grievance redressal mechanism is deployed as follows: a. Workers are empowered to approach the factory manager or HR manager as convenient; these managers also make themselves available at the plant and on the shop floor on a regular basis. b. The worker submits a complaint (written / verbal) to shift / department supervisor, who in turn reports it to his functional head, this is reported to the factory manager and HR. c. Complaints are addressed and resolved on priority within a month. d. However, if complaints relate to financial implications and require policy changes, then the same will have to be placed before the grievance redressal committee meeting, which meets quarterly. e. For sexual harassment, the Company has in place the said policy and required procedures and a committee has been constituted to address any such issues.




Other than Permanent Workers



Yes, the Company has a grievance redressal & works committee at every unit, this calls for participation of both contract and permanent workers, unit head, function heads, factory manager and HR manager. The grievance redressal mechanism is deployed as follows: a. Workers are empowered to approach factory manager or HR manager as convenient; these managers also make themselves available at the plant and on the shop floor on a regular basis. b. The worker submits a complaint (written / verbal) to shift / department supervisor, who in turn reports it to his functional head, this is reported to the factory manager and HR. c. Complaints are addressed and resolved on priority within a month. d. However, if complaints relate to financial implications and require policy changes, then the same will have to be placed before the grievance redressal committee meeting, which meets quarterly. e. For sexual harassment, the Company has in place the said policy and required procedures and a committee at the Company's Moraiya and Kerala units has been constituted to address any such issues.

Category


Yes/No (If Yes, then give details of the mechanism in brief)



Permanent Employees



Yes, the Company has a grievance redressal & works committee at every unit, this calls for participation of both contract and permanent workers, unit head, function heads, factory manager and HR manager. The grievance redressal mechanism is deployed as follows: a. Workers are empowered to approach factory manager or HR manager as convenient; these managers also make themselves available at the plant and on the shop floor on a regular basis. b. The worker submits a complaint (written / verbal) to shift / department supervisor, who in turn reports it to his functional head, this is reported to the factory manager and HR. c. Complaints are addressed and resolved on priority within a month. d. However, if complaints relate to financial implications and require policy changes, then the same will have to be placed before the grievance redressal committee meeting, which meets quarterly. e. For sexual harassment, the Company has in place the said policy and required procedures and a committee at the Company's Moraiya and Kerala units has been constituted to address any such issues..



Other than Permanent Employees



Yes, the Company has a grievance redressal & works committee at every unit, this calls for participation of both contract and permanent workers, unit head, function heads, factory manager and HR manager. The grievance redressal mechanism is deployed as follows: a. Workers are empowered to approach factory manager or HR manager as convenient; these managers also make themselves available at the plant and on the shop floor on a regular basis. b. The worker submits a complaint (written / verbal) to shift / department supervisor, who in turn reports it to his functional head, this is reported to the factory manager and HR. c. Complaints are addressed and resolved on priority within a month. d. However, if complaints relate to financial implications and require policy changes, then the same will have to be placed before the grievance redressal committee meeting, which meets quarterly. e. For sexual harassment, the Company has in place the said policy and required procedures and a committee at the Company's Moraiya and Kerala units has been constituted to address any such issues.

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

Category	2022-23			2021-22		
	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	1297	0	0.00%	1239	0	0.00%
- Male	1291	0	0.00%	1233	0	0.00%
- Female	6	0	0.00%	6	0	0.00%
Total Permanent Workers	177	84	47.46%	190	88	46.32%
- Male	177	84	47.46%	190	88	46.32%
- Female	0	0	0	0	0	0.0%



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

Category	2022-23					2021-22				
	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	1354	461	34.05%	481	35.52%	1233	508	41.20%	497	40.31%
Female	7	0	0.00%	0	0.00%	7	0	0.00%	0	0.00%
Total	1361	461	33.87%	481	35.34%	1240	508	40.97%	497	40.08%



Workers

Male	2902	815	28.08%	663	22.85%	3128	773	24.71%	629	20.11%
Female	28	0	0.00%	0	0.00%	24	0	0.00%	0	0.00%
Total	2930	815	27.82%	663	22.63%	3152	773	24.52%	629	19.96%

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



Category	2022-23			2021-22		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)



Employees

Male	1354	1291	95.35%	1233	1233	100.00%
Female	7	6	85.71%	7	6	85.71%
Total	1361	1297	95.30%	1240	1239	99.92%



Workers

Male	2902	177	6.10%	3128	190	6.07%
Female	28	0	0.00%	24	0	0.00%
Total	2930	177	6.04%	3152	190	6.03%

EI-10. a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?- Yes, the organisation is ISO 45001:2018 (Occupational Health & Safety Management System) certified. Two major plants for grinding media manufacturing located at Moraiya Village and Kerala GIDC unit at Bavla Dist. Ahmedabad are covered by ISO 45001:2018 (Occupational Health & Safety Management System). Other units without an ISO 45001:2018 certificate also follow OHS protocols.

EI-10. b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?- The Company uses HIRA process i.e., Hazard Identification and Risk Assessment, to identify work-related hazards and assess risk on a routine and non-routine basis, as per ISO 45001.









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

EI-10. d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)- Yes, The Company has Tie ups with hospitals for employees and workers get benefits under ESIC.





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

Safety Incident/Number	Category	2022-23	2021-22
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	 Employees	0	0
	 Workers	1.12	1.19
Total recordable work-related injuries	 Employees	0	0
	 Workers	12	13
No. of fatalities	 Employees	0	0
	 Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	 Employees	0	0
	 Workers	0	0

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

- Implementing Occupational health and safety policy, ISO 45001:2018 Occupational health and safety management systems.
- Established clear roles, responsibilities and accountabilities for individuals and teams at all levels of the organisation.
- Training: We are giving Safety Induction training to every workforce at the time of joining and periodically reorientation.
- Staff and workers participation in safety committee meetings.
- Conducting safety reviews of the units / plants.
- To identify work-related hazards and assess risk on activity wise HIRA i.e., Hazard Identification and Risk Assessment, as per ISO 45001 (OH&SMS).
- Legal register maintained and complying with other Obligations.
- Reviewing and updating Operational Controls and Procedures.
- Work Permit System and Logout-Tagout energy isolation system are being followed.
- Proactively identifying and eliminating hazards.
- Emergency Preparedness: Personnel are trained on evacuation plan, emergency response plans, including conducting periodical mock drills.
- Use labels and signs in shop floor.
- Contractor management procedures.
- Entire premises and plant periphery, walkway and zebra crosses are well-defined for men's movement traffic.
- Established process of Incident Investigation and corrective actions.
- Adopting Good Housekeeping Practices including 5S
- Internal and external Safety audits are conducted periodically.



- First aid boxes are provided at prominent places in shop floor and Occupational Health Centres are established.
- Fall prevention – fix lifeline systems are installed on roof accesses.
- Entire premises are covered with fire hydrant system and numbers of fire extinguishers are placed. Smoke and heat detectors and manual call points are installed. CO2 Gas flooding system are installed in electrical panels.
- PPE's – Personal Protective Equipment's are provided to all.



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

	2022-23			2021-22		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

EI-14. Assessments for the year:

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

EI-15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.- 1

1. Cooling Water Circulation System Water Complex area is just behind the IT induction furnace at M1 Following Issue: - Humidified Air leading to discomfort Cooling tower location shifted outside at M1.
2. Grinding Media handling - Noise Generation Dust Generation Grinding media is stuffed through Telescopic conveyor belts into direct containers based on customer requirements.
3. 66 KV Control Room Better Fire Protection Installation of a CO2 Flooding system at the 66 KV Control room in all panels.

Leadership Indicators



LI-1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).- (A) Employees Yes - Benefits under ESIC and PF as applicable, are also covered under term life insurance policy & group personal accident benefit as applicable (B) Workers Yes - Covered under ESIC and PF.

LI-2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.- Regularly monitoring and clearing GST dues on a monthly basis.



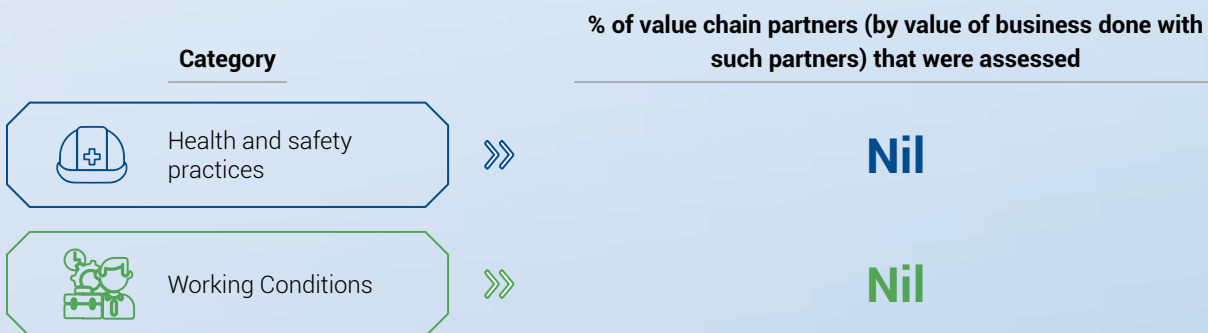


LI-3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	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	
	2022-23	2021-22	2022-23	2021-22
 Employees	Nil	Nil	Nil	Nil
 Workers	Nil	Nil	Nil	Nil


LI-4. Does the entity provide transition assistance programmes to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)- Yes- depending on the organisation's need. Retiring employees are offered to continue their services as consultants.

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



LI-6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.- As no assessment has been carried out for value chain, hence no details of corrective actions undertaken.

PRINCIPLE 4



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







Essential Indicators

EI-1. Describe the processes for identifying key stakeholder groups of the entity.- Key Stakeholders have been identified on the basis of shareholding, manufacturing activities, industries it caters to and locality in which manufacturing units are established. The five steps followed to identify AIA's key stakeholders are:

1. Review of all stakeholders
2. Understanding the purpose of identification
3. Determining their long-term and short-term impact on operations
4. Their needs in relation to business

5. Prioritisation E.g. The customers were assessed on the basis of business (monetary) provided and relationship terms (Long term / Short term). As employees are asset to the organisation, hence employees were selected the key stakeholders. Also, Suppliers on the basis of dependency, type and quantity of material supplied were prioritised.

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

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
1	 Employees	Yes	Email, SMS, Notice Board	As and when required	Well-being and Occupational health & safety, trainings, employee satisfaction, grievances, communication on Policies and SOPs and many more
2	 Investors	Yes	Email, Newspaper Advertisements, SMS, Meetings	Quarterly, Annually and Event based	To collect information, to provide the Company's overall status, to encourage them give their assent or dissent, to provide them information about the corporate benefits available/ given to them.
3	 Customers	No	Through field engineer, sales order, E-mails, SMS	As and when required	Technical specification and Quality Information on products
4	 Regulators	No	By filing Web-based forms, XBRL forms, etc.	As and when required	Submission of required details to govt. agencies, understanding new regulations and laws.
5	 Communities	No	Engagement by Unit HR directly area/community representative.	As and when required	Impacts on the community, community grievances, benefits to be provided
6	 Suppliers	No	Email, SMS, Purchase Order & Con call	As and when required	Negotiation, Quality, Technical discussion, Sustainability, Product information & specification

Leadership Indicators

LI-1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.- The process for consultation between stakeholders and the Board is the Annual General Meeting of Shareholders and Board Meeting, where feedback from stakeholders is presented to the Board. Also, information from the Board to Stakeholders is communicated through the Annual Report.

LI-2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.- Yes. We have done a detailed digital materiality assessment where both internal and external stack holders were polled through the double materiality approach and incorporated the responses in the ESG strategy.

LI-3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalised stakeholder groups.- Not Applicable



PRINCIPLE 5

Businesses should respect and promote human rights

Essential Indicators

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

Category	2022-23			2021-22		
	Total (A)	No. of employees / workers covered (B)	%(B / A)	Total(C)	No. of employees / workers covered (D)	%(D / C)



Employees

Permanent	1297	180	13.88%	1239	135	10.90%
Other than permanent	64	0	0.00%	1	0	0.00%
Total Employees	1361	180	13.23%	1240	135	10.89%



Workers

Permanent	177	0	0.00%	190	0	0.00%
Other than permanent	2753	0	0.00%	2962	0	0.00%
Total Workers	2930	0	0.00%	3152	0	0.00%

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

Category	2022-23					2021-22				
	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	1297	0	0.00%	1297	100.00%	1239	0	0.00%	1239	100.00%
Male	1291	0	0.00%	1291	100.00%	1233	0	0.00%	1233	100.00%
Female	6	0	0.00%	6	100.00%	6	0	0.00%	6	100.00%
Other than Permanent	64	0	0.00%	64	100.00%	1	0	0.00%	1	100.00%
Male	63	0	0.00%	63	100.00%	0	0	0.0%	0	0.0%
Female	1	0	0.00%	1	100.00%	1	0	0.00%	1	100.00%







Workers

Permanent	177	0	0.00%	177	100.00%	190	0	0.00%	190	100.00%
Male	177	0	0.00%	177	100.00%	190	0	0.00%	190	100.00%
Female	0	0	0.0%	0	0.0%	0	0	0.0%	0	0.0%
Other than Permanent	2753	1070	38.87%	1683	61.13%	2962	1163	39.26%	1799	60.74%
Male	2725	1045	38.35%	1680	61.65%	2938	1142	38.87%	1796	61.13%
Female	28	25	89.29%	3	10.71%	24	21	87.50%	3	12.50%







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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
 Board of Directors (BoD)	6	169.08 Lakhs	3	20.50 Lakhs
 Key Managerial Personnel	2	157.08 Lakhs	0	0
 Employees other than BoD and KMP	1311	Median Remuneration ₹ 4,66,721	6	Median Remuneration ₹ 7,18,968
 Workers	177	Median Remuneration ₹ 2,91,372	0	0

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

EI-5. Describe the internal mechanisms in place to redress grievances related to human rights issues.- Yes, the Company has a grievance redressal & works committee at every unit, this calls for the participation of both contract and permanent workers, unit head, function heads, factory manager and HR manager. The grievance redressal mechanism is deployed as follows: a. Workers are empowered to approach the factory manager or HR manager as convenient; these managers also make themselves available at the plant and on the shop floor on a regular basis. b. The worker submits a complaint (written / verbal) to shift / department supervisor, who in turn reports it to his functional head, this is reported to the factory manager and HR. c. Complaints are addressed and resolved on priority within a month. d. However, if complaints relate to financial implications and require policy changes, then the same will have to be placed before the grievance redressal committee meeting, which meets quarterly. e. For sexual harassment, the Company has in place the said policy and required procedures, and a committee at the Company's Moraiya and Kerala units has been constituted to address any such issues.

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

	2022-23			2021-22		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
 Sexual Harassment	0	0		0	0	
 Discrimination at workplace	0	0		0	0	
 Child Labour	0	0		0	0	
 Forced Labour/ Involuntary Labour	0	0		0	0	



	2022-23			2021-22		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
 Wages	0	0		0	0	
 Other human rights related issues	0	0		0	0	

EI-7. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.- AIA has an Internal Complaints Committee (ICC) to address complaints of Sexual Harassment. The Company is committed to creating a healthy & conducive working environment that enables women at the Workplace to function without fear of prejudice, gender bias and Sexual Harassment and / or any such orientation in implicit or explicit form. It is ensured that there are no adverse consequences to the complainant and that his / her issue is resolved in a justified and fair manner. The details and inquiry are kept confidential. Where the aggrieved person is unable to make a complaint on account of his / her physical incapacity, his / her relative / friend / co-worker / an officer of the National Commission for Women or State Women's Commission / any person who has knowledge of the incident may file a complaint on his / her behalf, with the written consent of the aggrieved person.

EI-8. Do human rights requirements form part of your business agreements and contracts? (Yes/No)- Yes

EI-9. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
 Child labour	100
 Forced/involuntary labour	100
 Sexual harassment	100
 Discrimination at workplace	100
 Wages	100
 Others – please specify	0

EI-10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.- NA







Leadership Indicators

LI-1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.- No business process was modified / introduced as a result of addressing Human Rights Grievances.

LI-2. Details of the scope and coverage of any Human rights due-diligence conducted.- The Human Rights due diligence covers only the internal employees currently. In the future, the coverage will be expanded to the supply chain (upstream).

LI-3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?- Yes. Ramps at a few plants, man lift, accessible restroom, and an occupational health centre.

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

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

LI-5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.- As no assessment has been done on human rights for value chain, there have been no corrective actions.



PRINCIPLE 6

Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

EI-1 Details of total energy consumption (in Joules or multiples) and energy intensity.



Parameter	2022-23	2021-22
Total electricity consumption (A)	1278330	1306953
Total fuel consumption (B)	475655	304079
Energy consumption through other sources (C)	0	0
Total energy consumption (A+B+C)	1753985	1611032
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	4.34 GJ / Lakh	5.23 GJ / Lakh
Energy intensity (optional) – the relevant metric may be selected by the entity	6.28	6.04

EI-1. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.- NO

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

EI-3. Provide details of the following disclosures related to water, in the following format: Water withdrawal by source (in kilolitres)

Parameter	2022-23	2021-22
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	211312	225379
(iii) Third party water	58752	47667
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	270064	273046
Total volume of water consumption (in kilolitres)	270064	273046
Water intensity per rupee of turnover (Water consumed / turnover)	0.6677 KL / Lakh	0.8861 KL / Lakh
Water intensity (optional) – the relevant metric may be selected by the entity. KL / MT of Production	0.97	1.02

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

EI-4. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.- Yes, AIA is utilising its entire wastewater after treatment, and domestic wastewater after treatment is reused in the cooling tower

for gardening / toilet flushing and cooling tower blow down is reused in slag/sand cooling. For reduction of cooling tower blow down, Kerala GIDC unit set up an air-type dry cooling tower for water cooling.

EI- 5. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit	Current Financial Year	Previous Financial Year
NOx	ppm	4.64	2.04
SOx	ppm	5.77	7.11
Particulate matter (PM)	mg/nm3	36.19	39.64
Persistent organic pollutants (POP)	0	Not Applicable	Not Applicable
Volatile organic compounds (VOC)	0	Not Applicable	Not Applicable
Hazardous air pollutants (HAP)	0	Not Applicable	Not Applicable
Others – please specify	0	Not Applicable	Not Applicable

Remarks : We have taken an average of all the readings from monitoring conducted quarterly.

EI-5. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.- Yes, third party environmental monitoring has been conducted by an external agency named M/s. Akshar Consultants (SPCB approved - environmental auditor and NABL approved lab.) for the Ahmedabad region unit.

EI-6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	2022-23	2021-22
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	MTCO2e	28474.83	17244.09
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	MTCO2e	287624.15	238819.72
Total Scope 1 and Scope 2 emissions per rupee of turnover	MTCO2e / rupee of turnover	0.7815	0.8310
		MTCO2e / Lakh	MTCO2e / Lakh
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	MTCO2e / MT of Production	1.13	0.96

Remark : We have invested in wind energy generation projects, which resulted in the generation of 60,501 MWh of energy through renewable sources, which has been supplied to GETCO and UGVCL and transmitted by them.

EI-6. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.- Yes, Confederation of Indian Industries (CII)

EI-7. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.- Yes, AIA in collaboration with ARC foundation Gandhinagar has initiated massive tree plantations to reduce GHG emission. We planted approximately 1,00,000 trees at the following sites : Chiloda Air-Force Colony, Air Force Recruitment Board, Gandhinagar, Military Cantonment Board, Ahmedabad, Air Force Military Cantonment, Baroda, Ahmedabad Municipal East Zone Park & Garden Dept., Nikol Ward Garden, Ahmedabad. The assessment for this initiative is carried out quarterly. Furthermore, Tree Plantation is going on, and it is a continuous programme for AIA.

AIA has installed 11 Wind Energy Turbines at the Kutch and Jamjodhpur sites, which have an installed capacity of 24.3 MW of renewable energy. In F.Y. 2022-23, AIA was able to generate 61,501 MWhs of electricity by renewable sources and supply it to the grid. In addition, AIA has recently added two Hybrid Projects (4.2 MW Windmill + 3.78 MWp Solar) at Village Dedan, Gujarat. Estimated unit generation for this project will be 1,60,00,000 KWH per annum. i.e. Total installed capacity of 28.5 MW Windmill & 3.78 MWp Solar of renewable energy.



EI-8. Provide details related to waste management by the entity, in the following format:

Parameter	2022-23	2021-22
Total Waste generated (in metric tonnes)		
Plastic waste (A)	274.243	215.267
E-waste(B)	1.26	1.12
Bio-medical waste (C)	0.006	0.006
Construction and demolition waste (D)	0	0
Battery waste (E)	2.74	9.73
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	90.52	47.48
Other Non-hazardous waste generated (H). Please specify, if any.(Break-up by composition i.e. by materials relevant to the sector)	136144	95961
Total (A + B + C + D + E + F + G + H)	136512.769	96234.603
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste - Plastic		
(i) Recycled	274.243	215.267
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	274.243	215.267
Category of waste - E-Waste		
(i) Recycled	1.26	1.12
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	1.26	1.12
Category of waste - Bio-medical waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
Category of waste - Construction and demolition waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
Category of waste - Battery waste		
(i) Recycled	2.74	9.73
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	2.74	9.73
Category of waste - Radioactive waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
Category of waste - Other Hazardous waste		
(i) Recycled	67.33	26.89
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	67.33	26.89
Category of waste - Other Non-Hazardous waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	7863	11731
Total	7863	11731
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste - Plastic		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0



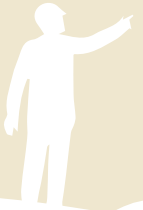


Parameter	2022-23	2021-22
Total	0	0
Category of waste - E-Waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0	0
Category of waste - Bio-medical Waste		
(i) Incineration	0.006	0.006
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0.006	0.006
Category of waste - Construction and demolition waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0	0
Category of waste - Battery		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0	0
Category of waste - Radioactive		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0	0
Category of waste - Other Hazardous waste. Please specify, if any		
(i) Incineration	23.19	20.59
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	23.19	20.59
Category of waste - Other Non-hazardous waste generated		
(i) Incineration	0	0
(ii) Landfilling	113824	68547
(iii) Other disposal operations	14457	15683
Total	128281	84230

EI-8. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.- NO

EI-9. 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.- Our goal is to reduce the amount of waste we produce and make sure that it is reused or recycled for the same or a different purpose. A 'waste hierarchical approach' is applied, to reduce, reuse, recycle and recover waste products in preference to disposal of waste in alignment with the circular economy. Where possible, we explore opportunities for the use of recycled materials and reuse of waste by us or other companies through co-processing of foundry waste and other waste as alternative raw material or fuel. It presents opportunities for environmental stewardship and helps us manage raw material price-related risks. The Company takes waste management seriously and works towards reducing, reusing, and recycling its waste wherever possible. We optimise the use of key resources including minerals and ensure waste minimisation at sources and facilitate recovery, and recycling. We follow waste management standards that meet or exceed applicable legal requirements and we incorporate industry best practices into our operations and services. We recognise the negative impact of improper waste disposal on the environment and as a result, put in place strong mechanisms to treat and dispose of the generated waste. We ensure that all waste we generate from our activities is re-melted into the furnace or recycled through authorised recyclers and vendors applying the Principles of Circular Economy.





1. Eco-friendly Bricks/Paver blocks making – Reusing of Foundry – Sand & Plastic. AIA has invested ₹ 0.5 Crores to erect a captive brick-making plant that can produce 200 Bricks/Paver blocks per day by using in-house waste material. Paver blocks and bricks are manufactured by using foundry dust, sand, and plastic waste. This is a good way to use industrial waste like sand waste (80%), shredded plastic waste (20%) from pp. bags), to make 'Eco-friendly - Silica Plastic Blocks/ Bricks' - a sustainable building material. For F.Y. 2022-23, Estimated 150 MT waste materials (sand & plastic bags) were used, and more than 50000 bricks & paver blocks were produced. These bricks have more strength than the conventional red bricks and can be used to construct footpath/pedestal ways, compound walls, sanitary facilities like toilets & washrooms, and decorative structures in schools, penchant, and personal buildings. The paver blocks have a strength equivalent to M 35 of cement paver blocks and can be used for road construction for heavy commercial vehicle usage.
2. Co-processing - Reuse of Foundry Sand in Cement Kiln Waste generation is an inadvertent outcome of foundry operations, so it becomes necessary to deal with its repercussions. The Company has signed an MOU with Ambuja Cement Limited (Adani Group Co.) to provide a sustainable business solution for the waste sand generated by moulding process in the foundries is a solid waste. The waste discarded sand is used in cement kiln technology (co-processing) in a manner that ensures regulatory compliance, clubbed with the highest standards in OH&S. Ambuja cement is consuming waste generated by AIA safely in its cement kilns at the plant located at Kodinar, Dist. Gir Somnath, Gujarat. For F.Y. 2022-23 Total : 14457 tonnes of waste silica sand were used in Co- Processing at Ambuja Cement Limited Sustainable waste Disposal & Certificate: For each consignment of waste co-processed at Ambuja Cement Limited (Now Adani group co.), they provide a certificate of disposal, mentioning the quantity of waste consumed by them.
3. Effective utilisation of Kitchen /Canteen waste Unit has processed 6.179 MT Canteen –Kitchen – scraped food and waste into Organic manure through in house bioneer – organic waste converter machine and generated finished organic manure estimated 2.665 MT used as soil admixture. Similarly 64.260 MT wet waste generated at the premise is composted through start up agency M/s. Duro Green Waste Management Private Limited. These ways effective utilisation of Kitchen /Canteen waste estimated in total: 70 MT. Hazardous Waste Hazardous waste is being disposed of by following the hierarchy of disposal to create wealth from waste to promote a circular economy. To ensure material conservation, the top priority is given to Co-processing and/or recycling facility rather than TSDF/INC for hazardous waste disposal.
 - We have a MoU with a SPCB approved decontamination facility for the reuse of waste containers and recycling of liners and plastics bags.
 - Used/waste oil generated is sold only to registered recyclers.
 - E-Waste is being disposed of through a registered e-waste recycler.
 - Battery waste is being sold to registered battery/lead recyclers only
 - Biomedical waste from OHC is being disposed of through a registered biomedical waste Incineration facility.
 - The waste residues containing oil i.e., oily sludge generated at our plants are disposed of in SPCB approved CHWIF (Incineration) and transportation, storage, and disposal facility.

Non-hazardous Waste Sand - The Company has integrated mechanical and thermal reclaimers to recycle its moulding sand. This has helped reduce the requirement for silica sand by 80%. The waste sand generated is used in co-processing in the cement kiln / Bricks & Paver block making. For F.Y. 2022-23 Total : 14457 tonnes of waste silica sand were used in Co- Processing at Ambuja Cement Limited For Year: 2022-23 Estimated 150 MT waste materials (sand & plastic bags) were used, and more than 50000 bricks & paver blocks were produced. Slag - Slag is reprocessed in our captive slag processing plant for metal recovery and recovered metal is reused as raw material in foundry operations. Year 2022-23: Total 7863 Ton slag is processed in Slag Processing Plant and Total 900 tonnes of metal is recovered which is reused in our plant for casting production. Runner and raiser - generated in the manufacturing of grinding media are being reused as raw material



in foundry operation. The fine sand dust - Used in back filling of low-lying areas, at construction sites, for bricks & Paver block making, etc. We have our brick-making plant where dust and PP. bags from packaging are reused. Canteen waste/organic waste: Converted into compost manure by an organic waste composting machine or disposed of through a mobile kitchen waste management facility. Organic compost is being used in the green belt and nursery. STP sludge: Used for gardening as compost Manure HT Refractory materials including refractory bricks etc. are sold to designated vendors. Commercial waste likes paper: wood, waste rubber (conveyor belts, tyres), etc. are also sold to the vendors. The strategy is laid out in below policy: <https://aiaengineering.com/wp-content/uploads/2023/06/Waste-Management-Circular-Economy-Policy.pdf>.

EI-10. 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:

Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable	0	0

Remarks: Not Applicable

EI-11. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable	0	0	0	0	0

Remarks: Not Applicable

EI-12. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
YES, FULL COMPLIANT	NOT APPLICABLE	NOT APPLICABLE	-

Remarks: Not Applicable



Leadership Indicators

LI-1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable sources, in the following format:

Parameter	2022-23	2021-22
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	0	0
From non-renewable sources		
Total electricity consumption (D)	1056924.331	1088292.377
Total fuel consumption (E)	475655	304079
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	1532579.331	1392371.377

Remarks: Figures shown in Gigajoules

LI-1. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.- NO

LI-2. Provide the following details related to water discharged: Water discharge by destination and level of treatment (in kilolitres)

Parameter	2022-23	2021-22
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
With treatment – please specify level of treatment CY:0 PY:0	0	0
(ii) To Groundwater		
- No treatment	0	0
With treatment – please specify level of treatment CY:0 PY:0	0	0
(iii) To Seawater		
- No treatment	0	0
With treatment – please specify level of treatment CY:0 PY:0	0	0
(iv) Sent to third-parties		
- No treatment	0	0
With treatment – please specify level of treatment CY:0 PY:0	0	0
(v) Others		
- No treatment	0	0
With treatment – please specify level of treatment CY:0 PY:0	0	0
Total water discharged (in kilolitres)	0	0

LI-2. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.- Not applicable

LI-3. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): (i) Name of the area- Not applicable

LI-3. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): (ii) Nature of operations- Not applicable



LI-3. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): Water withdrawal, and consumption in the following format:

Parameter	2022-23	2021-22
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	0	0
Total volume of water consumption (in kilolitres)	0	0
Water intensity per rupee of turnover (Water consumed / turnover)	NaN KL / Lakh	0.0000 KL / Lakh
Water intensity (optional) – the relevant metric may be selected by the entity.KL / MT of Production	0.00	0.00
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
With treatment – please specify level of treatment CY:0 PY:0	0	0
(ii) To Groundwater		
- No treatment	0	0
With treatment – please specify level of treatment CY:0 PY:0	0	0
(iii) To Seawater		
- No treatment	0	0
With treatment – please specify level of treatment CY:0 PY:0	0	0
(iv) Sent to third-parties		
- No treatment	0	0
With treatment – please specify level of treatment CY:0 PY:0	0	0
(v) Others		
- No treatment	0	0
With treatment – please specify level of treatment CY:0 PY:0	0	0
Total water discharged (in kilolitres)	0	0

LI-3. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.- Not applicable

LI-4. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	2022-23	2021-22
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	TCO2e	1,87,457.31	1,51,913
Total Scope 3 emissions per rupee of turnover	/ rupee of turnover	0.4635 MTCO2E / Lakh	0.6083 MTCO2E / Lakh
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	/ MT of Production	0.67	0.57

LI-4. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.- Not applicable

LI-5. With respect to the ecologically sensitive areas reported at Question 10 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.- No, not applicable





LI-6. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	We use medium frequency induction furnace for all our melting operations. They rely on electricity. The closed-loop process ensures that the minimum loss of energy and heat is minimal, helping reduce GHG emissions.	----	minimum loss of energy and heat is minimal, helping reduce GHG emissions.
2	Direct Energy is used in the heat treatment process at all our foundry units. We have switched to Piped Natural Gas (PNG) & Liquid petroleum Gas (LPG) from Light Diesel Oil and C9 to reduce our Scope 1 emissions. We have also installed flue gas recuperates on all the gas (PNG) fired Heat Treatment Furnaces. It helps to improve furnace efficiency and recover heat from the flue gases. The waste heat recovered is used in preheating the combustion air supply to the burners.	---	helping reduce GHG emissions. scope 1
3	AIA has installed 11 Wind Energy Turbines at the Kutch and Jamjodhpur sites which has installed capacity 24.3 MW of renewable energy. In F.Y. 2022-23, AIA was able to generate 61,501 MWh of electricity by renewable sources and supply it to the grids. In addition, AIA has recently added two Hybrid Projects (4.2 MW Windmill + 3.78 MWp Solar) at Village Dedan, Gujarat. Estimated unit generation for this project will be 1,60,00,000 KWH per annum. i.e. Total installed capacity of 28.5 MW Windmill & 3.78 MWp Solar of renewable energy.	---	221405.2128 GJ renewal energy use
4	Rainwater Harvesting: The Company has installed a rainwater harvesting system to recharge groundwater. Rooftop and run-off rainwater is being recharged through four recharge wells at Kerala GIDC Plant and two recharge wells at Moraiya plant along with a pre-filtration system within the plant premises. In addition, three recharge wells are constructed outside the premises - one at Chiloda Village and One at Moraiya Village to recharge groundwater. These recharge wells replenish the groundwater in the area where we operate. For F.Y. 2022-23: Total Roof top recharged water calculated and estimated value 82708 KL.	---	estimated 82708 kl water recharge
5	<p>Zero Liquid Discharge: Complete Zero Liquid Discharge (ZLD) is maintained at all the plants. Some initiatives taken to reduce water consumption are</p> <ul style="list-style-type: none"> • A dry-type cooling tower is installed at Kerala GIDC Plant, which reduces blow down drastically. • The cooling tower blow down is being reused for sand moulding preparation, and sand/slag cooling purpose. • Greywater /sewage are treated in the STP plant. Treated water is reused in gardening, toilet flushing, and cooling towers. • Automatic/spring-operated water taps are being used to reduce the wastage of potable water. • At some plants, waterless urinals are installed. 	---	30644 KL STP treated water reuse at two major GM plant





Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
6	Eco friendly Bricks: Bricks & Paver block making Capacity of m/c: 200 per /day Operational Days: 22 days/month, thus 22x12= 264 working/ operational days Weight of product: Estimated weight of a bricks &/ or a paver block is 2.8 kg Waste material Ratio: Uses of material in ratio: 30:35:35 as Plastic: Sand: Dust i.e., 2.8 Kg of product composed of 840 gm. Plastic, 980 gm. Sand and 980gm Dust. (Else ratio: 20: 40:40) Annual production: 200 x 264= 52800 numbers of Bricks/Paver Annual uses of waste material For, Plastic – 45 tons of waste HDPE Bags For, Sand – 52 tons of waste silica sands For, Dust -52 tons of waste dust Total waste material recycled: 150 tons used in Bricks & Pavers Revenue generated: ₹ 264000 a s waste to wealth (₹ 5x 52800 = ₹ 264000 saved.)	---	approx. 150 tonnes of waste reused, 50000 bricks & block made, amounting to ₹ 250000
7	Reuse of Foundry Sand in Cement Kiln - Co-processing Waste generation is an inadvertent outcome of foundry operations, so it becomes necessary to deal with its repercussions. Discarded moulding sand from the foundries is a solid waste and a by-product of the production process. We have signed an MOU with Ambuja Cement Limited (Adani Group Co.) to provide a sustainable business solution for the sand waste generated. The waste discarded sand is used in cement kiln technology (co-processing) in a manner that ensures regulatory compliance, clubbed with the highest standards in OH&S. Ambuja cement is consuming waste generated by AIA's safely in its cement kilns at the plant located at Kodinar, Dist. Gir Somnath, Gujarat. Sustainable waste Disposal & Certificate: For each consignment of waste co-processed at Ambuja Cement /Geocycle, they provide a certificate of disposal mentioning the quantity of waste consumed by them. Total: 14457 Ton waste sand from foundry was used for Co- Processing at Ambuja Cement Limited	---	Total: 14457 tonnes of waste sand from foundry was used for Co- Processing at Ambuja Cement Limited
8	Slag Processing Unit - Slag is reprocessed in our captive slag processing plant for metal recovery and recovered metal is reused as raw material in foundry operations. Total 7863 tonnes of slag were processed in Slag Processing Plant and total 900 tonnes of metal was recovered, which was reused in our plant for casting production.	---	Total 7863 tonnes of slag were processed in Slag Processing Plant and total 900 tonnes of metal was recovered, which was reused in our plant for casting production.
9	Energy Reduction Initiatives in F.Y. 2022-23 1. Effective usages of machine leading to energy savings : 116820 Unit saved (KWh/Annum), 2. Technology up gradation leading to energy savings : 971672 Total unit saved (KWh) 3. Improved temperature & pressures settings in coil cooling pump & compressor : 176400	---	Total unit saved per annum (KWh) 1264892
10	Carbon reduction: Initiative in carbon reduction by using the innovative heater less Vaporiser in LPG installation	---	Estimated accumulated carbon offset is 221 MT of CO2 per year.





LI-7. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.- Yes, an onsite emergency plan is prepared with the primary aim to protect all employees, persons in the vicinity and Company property, against fire, explosion or other major accidents that might occur due to natural or man-made disaster. The success of this plan depends largely on each individual carrying out his designated duties effectively and promptly. Considering the number of employees, material, process, and availability of resources, location of the site, and the plan is prepared. Objectives of the emergency planning are as follows:

- (a) To define and to assess emergencies, including risk and environmental impact assessment.
- (b) To prevent the emergency turning into a disaster.
- (c) To safeguard employees and people in vicinity.
- (d) To minimise damage to property or/and the environment.
- (e) To inform employees, the general public and the authority about the hazards/risks assessed, safeguards provided, residual risk if any and the role to be played by them in the event of emergency.
- (f) To be ready for 'Mutual Aid' if need arises to help neighbouring unit.
- (g) To inform authorities and mutual-aid centre to come for help.
- (h) Effective rescue and treatment of casualties.
- (i) To identify and list any dead injury.
- (j) To inform and help relatives.
- (k) To secure the safe rehabilitation of affected areas and to restore normalcy.
- (l) To provide authoritative information to the new media.
- (m) To preserve records, equipment etc. and to organise investigation into the cause of the emergency and preventive measures to stop its reoccurrence.
- (n) To ensure safety of the works before personnel re-enter and resume work.
- (o) To work out a plan with all provisions to handle emergencies and to provide for emergency preparedness and the periodical rehearsal of the plan. For Example: Disaster Management Plan for Information Technology (IT): Current global environment is having severe threat to cyber security in different nature like Ransomware, Hacking, Malware, Spoofin etc. The Company has carried out various mitigation programmes but development of various other techniques of threat to cyber security would always be a concern. However, it would not be possible to fully secure the system with limitation of knowledge about new viruses and techniques of breach of cyber security. The Company mitigates the risk to possible extent. The Company has set up disaster recovery mechanism so it is possible to divert the traffic on disaster recovery server (Secondary server) and our operation will not be disturbed. Every quarter, the IT team conducts a DR drill, and the results are satisfactory.

LI-8. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.- No significant adverse effect was observed.

LI-9. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.- Value chain partners are yet to be assessed.

PRINCIPLE 7

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

Essential Indicators

EI-1.a. Number of affiliations with trade and industry chambers/ associations.- 5



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

Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National)
1 FICCI	National
2 CII	National
3 GCCI	State
4 EEPC	National
5 MIDC	State
6 0	0
7 0	0
8 0	0
9 0	0
10 0	0

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

Name of authority	Brief of the case	Corrective action taken
No issues related to anti-competitive conduct by the entity	Not Applicable	Not Applicable





Leadership Indicators

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

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
No	No	No	No	No

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development

Essential Indicators

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

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

Remarks: NIL

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

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

Remarks: NOT APPLICABLE

EI-3. Describe the mechanisms to receive and redress grievances of the community.- Grievances are addressed by Unit HR representative in consultation with the Cluster Head and any other concerned Head.

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



Category	Current Financial Year	Previous Financial Year
Directly sourced from MSMEs/ small producers	23	25
Sourced directly from within the district and neighbouring districts	54	56

Leadership Indicators

LI-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):

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

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

S. No.	State	Aspirational District	Amount spent (₹ In)
1	Not Applicable	Not Applicable	Not Applicable

Remarks: NO CSR PROJECTS

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

LI-3. b. From which marginalised /vulnerable groups do you procure?- Not Applicable

LI-3. c. What percentage of total procurement (by value) does it constitute?- Not Applicable

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

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

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

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

LI-6. Details of beneficiaries of CSR Projects

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Eradicating hunger, poverty and malnutrition	Not Ascertainable	100
2	Promoting healthcare including preventing health care	Not Ascertainable	100
3	Promoting education	Not Ascertainable	100
4	Protection of Heritage, art and culture	Not Ascertainable	Not Ascertainable - As everyone can take benefit from the activities
5	Protection of environment and Animal Welfare	Not Ascertainable	For all, so not ascertainable
6	Contributions to Indian Institute of Technology (IITs)	Not Ascertainable	Not ascertainable

Remarks: Company is carrying out only CSR activities. There is no CSR Project of the Company.



PRINCIPLE 9

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

Essential Indicators

EI-1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.- Customer Feedback Management Continuous and ongoing feedback from customers is used to align with the requirements of the customers. We have a process in place for handling customer complaints related to products and services. A complaint is normally received by the concerned field engineer, who forwards it to Controller QA for further investigation. Wherever practicable, samples are collected and analysed to understand the reasons for failure. For all serious and not serious complaints, a root cause analysis is carried out and appropriate corrective actions are taken. All complaints are resolved to the satisfaction of customers and the same is communicated to the customer through field engineers. Measuring Customer Satisfaction, We have a system for monitoring information relating to customer perceptions of the products. Feedback is obtained from customers to represent the spectrum of activities. The attributes assessed are delivery, performance of the product, and after-sales service. The performance is graded on a scale of 1 to 4. Based on feedback received, the Customer Satisfaction Index (CSI) is worked out every year based on the weighted average method. In the reporting year, the CSI score was 97%.

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

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	2022-23			2021-22		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil		Nil	Nil	
Advertising	Nil	Nil		Nil	Nil	
Cyber-security	Nil	Nil		Nil	Nil	
Delivery of essential services	Nil	Nil		Nil	Nil	
Restrictive Trade Practices	Nil	Nil		Nil	Nil	
Unfair Trade Practices	Nil	Nil		Nil	Nil	
Other	Nil	Nil		Nil	Nil	



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

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

EI-5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.- Yes, separate copies of a framework/ policy on cyber security and risks is titled as AIAIT_Network_Management_Policy_01.pdf

EI-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

Leadership Indicators

LI-1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).- Information is available on our website - <https://aiaengineering.com/>

LI-2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.- The products are not harmful. However, if required, the SDS (Safety Data Sheet) is shared with consumers along with the consignment.

LI-3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.- Through E-Mail and communication by field engineers.

LI-4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/ Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)- Our product packaging displays basic customer requisite information like dimension, weight etc., Since our product is a mechanical component like grinding media in ball form and other alloy mill casting are metallic articles, they do not present a hazard in their original form, thus, it does not require special handling and storage requirements. Although we provide SDS (Safety Data Sheet) with consignment to the customers. Yes. We conduct customer satisfaction surveys.

LI-5. Provide the following information relating to data breaches: a. Number of instances of data breaches along-with impact- Nil.

LI-5. Provide the following information relating to data breaches: b. Percentage of data breaches involving personally identifiable information of customers- Nil.