



SONA COMSTAR

Date: - 24th June, 2023

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|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| BSE Ltd. Regd. Office: Floor - 25, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400 001. | National Stock Exchange of India Ltd. Listing Deptt., Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051 |
| BSE Scrip Code: 543300 | NSE Scrip: SONACOMS |

SUBJECT: - SUBMISSION OF BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

Dear Sir / Madam,

Pursuant to Regulation 34(2)f of the SEBI (LODR) Regulations, 2015, we are pleased to enclose herewith the Business Responsibility and Sustainability Report (BRSR) of the Company for the year financial year 2022-23.

This is for your information and record.

Thanking you,

For SONA BLW PRECISION FORGINGS LIMITED

Ajay Pratap Singh
Vice President (Legal), Company Secretary and Compliance Officer

Encl: As above

Business Responsibility and Sustainability Report (BRSR)

SECTION A: GENERAL DISCLOSURES

Details of the listed entity:

| S. No. Question | Response |
|--------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Corporate Identity Number (CIN) of the Entity | L27300HR1995PLC083037 |
| 2. Name of the Listed Entity | Sona BLW Precision Forgings Limited ("Sona Comstar") |
| 3. Year of Incorporation | 1995 |
| 4. Registered Office Address | Sona Enclave, Village Begumpur Khatola, Sector 35 Gurgaon, Haryana 122004. |
| 5. Corporate Address | Sona Enclave, Village Begumpur Khatola, Sector 35 Gurgaon, Haryana 122004. |
| 6. E-mail | investor@sonacomstar.com |
| 7. Telephone | +91-1244768200 |
| 8. Website | http://sonacomstar.com |
| 9. Financial Year for which report is being done | 1 st April 2022 to 31 st March 2023 |
| 10. Name of the Stock Exchange(s) where shares are listed | 1. BSE Limited (BSE) 2. National Stock Exchange of India Limited (NSE) |
| 11. Paid-up Capital (INR) | INR 5,85,41,55,820 divided into 58,54,15,582 equity shares of INR 10/- each |
| 12. Name and contact details (telephone, email) of the person who may be contacted in case of queries on the BRSR report | Mr. Ajay Pratap Singh Company Secretary Telephone: +91 124 476 8200 Email id: investor@sonacomstar.com |
| 13. Reporting Boundary (Standalone or Consolidated basis) | Consolidated |

Products and/or Services:

14. Details of business activities (accounting for 90% of the entity's turnover):

| S. No. Description of Main Activity | Description of Business Activity | %Turnover of the entity |
|-------------------------------------|-----------------------------------------------------------------------|-------------------------|
| 1. Manufacturing | Motor vehicles, trailers, semi-trailers, and other transport vehicles | 96% |

15. Product/ Services sold by the entity (accounting for 90% of the entity's turnover):

| S. No. Product/ Service | NIC Code | % of total turnover contributed |
|---------------------------------|----------|---------------------------------|
| 1. Differential gears | 29301 | 31% |
| 2. Differential assembly | 29301 | 22% |
| 3. Motor & Motor sub-assemblies | 29304 | 38% |
| 4. Others | 29301 | 9% |

Operations:

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

| Location | Number of Plants | Number of Offices | Total |
|---------------|------------------|-------------------|-------|
| National | 6 | 2 | 8 |
| International | 3 | 1 | 4 |

17. Markets Served by the Entity:

a. Number of Locations:

| Location | Number |
|----------------------------------|-----------------------------------------------|
| National (No. of States) | Pan-India |
| International (No. of Countries) | North America, Europe, Asia (excluding India) |

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

The contribution of exports to total turnover of the entity is 56%.

c. A Brief on types of customers?

Sona Comstar is predominantly in B2B business, and our products are critical for the automotive OEMs and Tier-1 suppliers globally across India, North America, Europe, and Asia. Our products are used for application across different vehicle segments such as conventional and electric passenger vehicles, commercial vehicles, off highway vehicles and electric two and three wheelers. We earn about 75% of our revenue from direct supplies to global OEMs.

Employees:

18. Details as at the end of Financial Year 2022-23:

a. Employees and Workers

| S. No. Particulars | Employees (including differently abled) | | | | |
|-----------------------------------|-----------------------------------------|------------|------------------|------------|------------------|
| | Total (A) | Male | | Female | |
| | | Number (B) | Percentage (B/A) | Number (B) | Percentage (B/A) |
| 1. Permanent Employees | 1,043 | 991 | 95% | 52 | 5% |
| 2. Other than Permanent Employees | 0 | 0 | 0% | 0 | 0% |
| 3. Total Employees (1+2) | 1,043 | 991 | 95% | 52 | 5% |

| S. No. Particulars | Workers (including differently abled) | | | | |
|---------------------------------|---------------------------------------|--------------|------------------|------------|------------------|
| | Total (A) | Male | | Female | |
| | | Number (B) | Percentage (B/A) | Number (B) | Percentage (B/A) |
| 4. Permanent Workers | 332 | 299 | 90% | 33 | 10% |
| 5. Other than Permanent Workers | 2,689 | 2,669 | 99% | 20 | 1% |
| 6. Total Workers (4+5) | 3,021 | 2,968 | 98% | 53 | 2% |

b. Differently abled Employees and Workers

| S. No. Particulars | Differently Abled Employees | | | | |
|-----------------------------------|-----------------------------|------------|------------------|------------|------------------|
| | Total (A) | Male | | Female | |
| | | Number (B) | Percentage (B/A) | Number (B) | Percentage (B/A) |
| 1. Permanent Employees | 2 | 2 | 100% | 0 | 0% |
| 2. Other than Permanent Employees | 0 | 0 | 0% | 0 | 0% |
| 3. Total Employees (1+2) | 2 | 2 | 100% | 0 | 0% |
| 4. Permanent Workers | 0 | 0 | 0% | 0 | 0% |
| 5. Other than Permanent Workers | 1 | 1 | 100% | 0 | 0% |
| 6. Total Workers (4+5) | 1 | 1 | 100% | 0 | 0% |

19. Participation/ Inclusion/ Representation of Women

| | Total (A) | Number of Female (B) | Percentage (B/A) |
|--------------------------|-----------|----------------------|------------------|
| Board of Directors | 8 | 1 | 13% |
| Key Management Personnel | 3 | 0 | 0% |

20. Turnover rate for permanent employees and workers:

| | FY 2022-23 | | | FY 2021-22 | | | FY 2020-21 | | |
|---------------------|------------|--------|-------|------------|--------|-------|------------|--------|-------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 17% | 13% | 16% | 11% | 17% | 11% | 7% | 10% | 7% |
| Permanent Workers | 4% | 29% | 7% | 6% | 12% | 7% | 4% | 5% | 4% |

Holding, Subsidiary and Associate Companies (including joint ventures):

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

| S. No. | Name of the holding/ subsidiary/ associate company/ joint venture (A) | Indicate whether holding/ subsidiary/ associate company/ joint venture | % of shares held by listed entity* | Does the entity indicated at Column A, participate in the Business Responsibility initiatives of the entity (Yes/ No) |
|--------|-----------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| 1 | Comstar Automotive Technology Services Private Limited | Subsidiary | 100% | Yes |
| 2 | Comstar Automotive USA LLC. | Subsidiary | 100% | Yes |
| 3 | Comstar Automotive Hongkong Limited | Subsidiary | 100% | Yes |

| S. No. | Name of the holding/ subsidiary/ associate company/ joint venture (A) | Indicate whether holding/ subsidiary/ associate company/ joint venture | % of shares held by listed entity* | Does the entity indicated at Column A, participate in the Business Responsibility initiatives of the entity (Yes/ No) |
|--------|-----------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| 4 | Comestel Automotive Technologies Mexicana Limited | Subsidiary | 100% | Yes |
| 5 | Comstar Automotive (Hangzhou) Co. Ltd | Subsidiary | 100% | Yes |
| 6 | Comstar Hong Kong Mexico No1 LLC | Subsidiary | 100% | Yes |
| 7 | Comenergia Automotive Technologies Mexicana, S. DE R.L. DE C.V. | Subsidiary | 100% | Yes |
| 8 | Comestel Automotive Technologies Mexicana, S. DE R.L. DE C.V. | Subsidiary | 100% | Yes |
| 9 | Sona Comstar eDrive Private Limited | Subsidiary | 100% | Yes |

*Including shares held by subsidiaries of the listed entity.

CSR Details:

22. CSR Details

| | |
|-----------------------------------------------------------------------------------|-------------------|
| (i). Whether CSR is applicable as per Section 135 of Companies Act, 2013 (Yes/No) | Yes |
| (ii). Turnover (in INR.) | 26,755.95 million |
| (iii). Net Worth (in INR.) | 22,164.77 million |

Transparency and Disclosures Compliances:

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

| Stakeholder Group | Grievance Redressal Mechanism in place (Y/N) (Provide web-link of policy) | Current Financial Year 2022- 23 | | | Previous Financial Year 2021- 22 | | |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | Number of complaints filed | Number of complaints pending at close of year | Remarks | Number of complaints filed | Number of complaints pending at close of year | Remarks |
| Shareholders and Investors | Yes, http://sonacomstar.com/policies-and-codes The Company has separate e-mail id i.e., investor@sonacomstar.com for shareholders for sending their queries and grievances. | 46 | - | All complaints were related to non-receipt of dividend or annual report of the Company. All were resolved by the Company and its RTA within time. Status of all the complaints received and resolved can be found on a quarter-on-quarter basis on the website of BSE and NSE. For BSE: https://www.bseindia.com/stock-share-price/sona-blw-precision-forgings-ltd/sonacoms/543300/ For NSE: https://www.nseindia.com/get-quotes/equity?symbol=SONACOMS | 656 | - | All complaints of the Company were resolved by the Company and its RTA within time. Status of all the complaints received and resolved can be found on a quarter-on-quarter basis on the website of BSE and NSE. For BSE: https://www.bseindia.com/stock-share-price/sona-blw-precision-forgings-ltd/sonacoms/543300/ For NSE: https://www.nseindia.com/get-quotes/equity?symbol=SONACOMS |
| Employees and Workers | Yes, the Company has a separate email id i.e speakup.sbpl@sonacomstar.com for reporting any grievance and complaints for its workers in the policy, which is available at https://sonacomstar.com/policies-and-codes Further, Complaint of Sexual Harassment can be made can also be submitted in soft copy at posh-driveline@sonacomstar.com for driveline business and at posh-motor@sonacomstar.com for motor business, as per the POSH policy of the Company available on the website of the Company. | - | - | - | - | - | - |
| Customers | Yes, the Company has a separate email id i.e speakup.sbpl@sonacomstar.com for reporting any grievance and complaints and the policy is available on the website of the Company at https://sonacomstar.com/policies-and-codes | - | - | - | - | - | - |

| Stakeholder Group | Grievance Redressal Mechanism in place (Y/N) (Provide web-link of policy) | Current Financial Year 2022- 23 | | | Previous Financial Year 2021- 22 | | |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-----------------------------------------------|---------|----------------------------------|-----------------------------------------------|---------|
| | | Number of complaints filed | Number of complaints pending at close of year | Remarks | Number of complaints filed | Number of complaints pending at close of year | Remarks |
| Value Chain partners | Yes, the Company has a separate email id i.e speakup.sbpl@sonacomstar.com for reporting any grievance and complaints and the policy is available on the website of the Company at https://sonacomstar.com/policies-and-codes | - | - | - | - | - | - |
| Communities | Yes, the Company has a separate email id i.e speakup.sbpl@sonacomstar.com for reporting any grievance and complaints and the policy is available on the website of the Company at https://sonacomstar.com/policies-and-codes | - | - | - | - | - | - |

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 | Rationale for identifying the risk/ opportunity | In case of Risk, approach to adapt or mitigate | Financial Implications of the risk or the opportunity |
|--------|------------------------------------------|--------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Ethics, Accountability, and Transparency | Risk and Opportunity | Adherence to the highest standards of transparency and business ethics results in corporate governance excellence. Our governance mechanism is positioned to promoting transparency in the system, adhering to compliances, and ensuring accountability. The mechanism strives to create a value system to achieve business excellence and increase stakeholder confidence. | To strengthen the value system, the Company has implemented ethical policies and framework to inculcate a culture of compliance and governance. With regular communication, training and awareness sessions of the employees, extended workforce, and suppliers, the company drives ethical behavior. These policies are available on company's website for the benefit of all the stakeholders. | Unethical behavior, non-compliance, and violation of any form may bring punitive and reputational repercussions, beside loss of investors' confidence and brand erosion. |
| 2. | Safe and Healthy Working Conditions | Risk and Opportunity | By identifying health and safe working condition as a risk and opportunity, the Company prioritizes the well-being of their employees, complies with legal norms, maintains operational efficiency & continuity, protects brand reputation, and manages costs effectively. These factors, contribute to the overall sustainability and long-term success of the company. Our priority is to ensure a safe working environment for all our employees and workers with primary focus on safety management system, mitigation of associated hazards, regular training and mock drills, periodic risk assessment, and continual improvement in OHS management system. | A strong security system is in place to fulfill the Zero Harm vision. These processes are well designed, rely on real-time data, and are centered on the shared-responsibility principle. At Sona Comstar, we have set high standards of occupational safety at all our premises. Regular assessment of health and safety practices and working conditions for all our plants and offices to identify gaps, if any and develop corrective action plans. Our senior management, along with key facility workers, are responsible for implementing adequate safety policies, procedures, and measures from a corporate governance standpoint. | Incidents may cause disruption, impact employee morale, and business reputation leading to negative financial implications. |

| S. No. | Material Issue Identified | Indicate whether Risk or Opportunity | Rationale for identifying the risk/ opportunity | In case of Risk, approach to adapt or mitigate | Financial Implications of the risk or the opportunity |
|--------|-----------------------------------|--------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3. | Product Safety and Quality | Risk and Opportunity | <p>Our aim is to strive for quality excellence and our core values – ‘Vitality, Frugality, and Agility’ reflect our approach in developing products that create positive customer experience.</p> <p>On one hand, Opportunities outweigh the Risks such as competitive advantage, foster customer satisfaction and customer loyalty, strong brand equity & image and drive business success. While, on the other hand, product quality and safety pose threats in the form of potential harm to consumers, non-compliance with regulatory & statutory norms and negative impacts on brand reputation and revenue.</p> | <p>Our product responsibility extends beyond manufacturing and sales, contributing to cleaner and safer mobility. The key guiding principle of our approach is to minimize the impact on health and the environment while maximizing safety, economic and social impact.</p> <p>Our manufacturing facilities are IATF 16949 certified which stands for continual improvement, emphasizing defect prevention, and reduction of variation and waste in the supply chain and assembly process.</p> | <p>Defective or unsafe products may account for product recalls. Product recalls can also impact consumers’ quality perception, which can result in reputational harm.</p> <p>Product recall may increase cost due to product replacements, field service and the creation of product fixes, apart from the litigation cost.</p> |
| 4. | Material Sourcing | Opportunity | <p>In an auto-component business, identifying material sourcing as a risk and/or opportunity, proactively allows in addressing supply chain vulnerabilities, strengthening value chain resilience, improving competitiveness, effectively managing costs, fostering innovation, and driving quality and long-term sustainability in business operations.</p> <p>Sona Comstar selects the best materials suitable for respective end application thereby optimizing the amount of material utilized in operations. Furthermore, we have adopted circular economy by using recycled input material and returnable packaging wherever possible.</p> | - | Responsible material sourcing could result in higher levels of consumer satisfaction, sustainability and an increase in market competitiveness. |
| 5. | Solutions for low carbon mobility | Opportunity | <p>Sona Comstar believes that electrified mobility is necessary to reduce the GHG emissions arising from automobiles and for a greener planet. It has therefore embarked on a journey to increase its revenue from battery electric vehicles (BEV) and focused its R&D efforts towards developing drive motors, controllers, and transmission solutions for different types of electric vehicles.</p> | | As of 31 st March 2023, we derived 26% of our sales from BEV. We have won 42 EV programs across 26 unique customers. We will increasingly derive higher percentage of our revenue from EVs and target to achieve 45% of our revenue from EV targeted products by 2026. |
| 6. | Energy Management | Opportunity | <p>Our energy policy is primarily focused on improving energy efficiency in our operations, execution of innovative projects to optimize energy demand, and the proactive use of renewable energy.</p> | | Energy saving initiatives and enhanced use of renewable energy would result in sustainability and reduce the company’s specific energy consumption thereby leading to financial savings. |

| S. No. | Material Issue Identified | Indicate whether Risk or Opportunity | Rationale for identifying the risk/ opportunity | In case of Risk, approach to adapt or mitigate | Financial Implications of the risk or the opportunity |
|--------|---------------------------|--------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7. | Emissions Management | Risk and Opportunity | One of the most important solutions to climate change is reducing greenhouse gas emissions, which is why it is so important in executing our commitments for carbon management & greenhouse gas mitigation. | We intend to increase the proportion of renewable electricity in our total energy consumption for the reduction of GHG emissions and saving energy by using electricity generated from the solar plant. We have also taken targets for reduction in specific energy consumption to improve energy intensity in our operations. | There may potentially be negative financial implications and reputational damage in case of failure to meet the commitment towards GHG reduction. |
| 8. | Waste Management | Risk and Opportunity | Organisations are legally bound for the safe management of both hazardous and non-hazardous wastes. Waste management is very critical aspect for our industry. Our Management Policy on Environment directs us to implement effective and efficient waste management practices with an aim to recycle and reduce the waste generated while transforming resources into valuable products. | We have implemented initiatives throughout the year, such as recycling of waste die lube recovered from manufacturing operations. During the year through a combination of Membrane Bio-Reactor (MBR) and RO treatment processes the Company implemented a project to reduce hazardous waste disposal by 75% and to recycle 12,000 liters of water per day. | Improper management of waste may lead to environmental pollution/contamination, regulatory fines and notices, adverse impacts on health, and community protest that will negatively impact the brand's reputation. |
| 9. | Respect for Individuals | Risk and Opportunity | Sona Comstar is ensuring 100% employees are trained on aspects of "respect towards Individuals". We are committed to providing our workers and officers with equal opportunities in terms of recognition, advancement, and career path, regardless of their origin or views, and do not tolerate any form of discrimination or harassment. Any violation in human rights may lead to regulatory, legal, and legislative challenges besides making the company not a preferred employer of choice. | Our induction programmes are structured in a manner which highlights awareness of human rights for new employees and refresher training. Sona Comstar complies with all the required labor laws and is OHSAS 18001 certified. We also provide training to our employees at the time of induction about the code of conduct which covers human rights issues such as child labor, gender diversity, workplace discrimination. We also get background verification conducted through a third party for all the new employees. The Company strives to uphold the basic principles of human rights in all its operations. This is in alignment with its codes and policies. We also provide a vigil mechanism for our employees to report genuine concerns for any unfair and unjust incident under the ambit of law. We have also been certified as a Great Place to Work. | Potential to negatively impact the brand image, inability to retain good talent etc. |

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

| Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| Policy and Management Processes | | | | | | | | | |
| 1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| b. Has the policy been approved by the Board? (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| c. Web Link of the policies, if available | https://sonacomstar.com/policies-and-codes | | | | | | | | |
| 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 |
| 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. | IATF 16949, ISO 14001, ISO 45001, ISO 50001, TPM, ENMS, ASES, VQE | | | | | | | | |
| 5. Specific commitments, goals, and targets set by the entity with defined timelines, if any. | Refer to Sustainability Report FY 2021- 22 for ESG Goals and Targets https://sonacomstar.com/files/documents/sustainability-report-fy-2021-22-document-GXLCYm.pdf | | | | | | | | |
| 6. Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met. | | | | | | | | | |
| Governance, leadership, and oversight | | | | | | | | | |
| 7. Statement by the director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure) The statement of director responsibility for business responsibility report and ESG related challenges, targets and achievement are provided in the Chairman's messagen and Managing Director's message forming part of the Annual Report of the Company. | | | | | | | | | |
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies) | DIN: 07698495 Name: Mr. Vivek Vikram Singh Designation: Managing Director & Group CEO Telephone No.: +91-124-4768200 Email-id: investor@sonacomstar.com | | | | | | | | |
| 9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes/No). If "Yes", provide details | Yes, The Board of Directors have constituted ESG Committee for implementation of Environment, Social and Governance framework across its operations. | | | | | | | | |

10. Details of Review of NGRBCs by the Company:

| Subject for Review | Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee | | | | | | | | | Frequency (Annually/ Half yearly/ Quarterly/ Any Other- please specify) | | | | | | | | |
|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|-------------------------------------------------------------------------|------------------------|----|----|----|----|----|----|----|
| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| | Performance against above policies and follow up action | Yes, the performance against policies and procedures are reviewed periodically by Departmental Heads and Committees | | | | | | | | | Quarterly and annually | | | | | | | |
| Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances | The Company complies with all applicable statutory and regulatory requirements. On a quarterly and annual basis, the company discloses its financial and non-financial performance in line with the mandatory requirements. | | | | | | | | | | | | | | | | | |

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If "Yes", provide name of the agency.

| P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |

The Policies on Quality, Safety, Health, and Environment are subject to internal and external audits as part of the certification process and ongoing periodic assessments.

12. If Answer to Question (1) Above is “NO”, i.e., not all Principles are covered by a Policy, reasons to be stated:

| Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---------------------------------------------------------------------------------------------------------------------------------|----|----|----|----|----|----|----|----|----|
| The entity does not consider the Principles material to its business (Yes/No) | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| The entity does not have the financial or human and technical resources available for the task (Yes/No) | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| It is planned to be done in the next financial year (Yes/No) | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Any Other Reason (please specify) | NA | NA | NA | NA | NA | NA | NA | NA | NA |

NA: Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Entity demonstrates their performance in integrating the Principles and Core Elements with key processes and decisions.

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

Essential Indicators

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

| Segment | Total number of training and awareness programs held | Topics/ Principles covered under training and its impact | % of persons in respective category covered by the awareness programmes |
|-----------------------------------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| Board of Directors | 3 | Training held on various topics: <ul style="list-style-type: none"> Awareness on Competition Law compliance and Insider Trading Awareness on Ethical compliances Compliances with Trade Control Laws, Anti-Money Laundering and Anti-Bribery Code of Conduct POSH Training | 62.5% |
| Key Managerial Personnel | 3 | Training held on various topics: <ul style="list-style-type: none"> Awareness on Competition Law compliance and Insider Trading Awareness on Ethical compliances Compliances with Trade Control Laws, Anti-Money Laundering and Anti-Bribery Code of Conduct POSH Training Fair Work Practices Training Cyber Security | 100% |
| Employees other than BoD and KMPs | 302 | Training held for various topics including: <ul style="list-style-type: none"> Code of Conduct and Business Ethics Insider Trading, Competition Law POSH Training Fair Work Practices Training Compliance with Trade Control Laws, Anti-Money Laundering, and Anti-Bribery Business Ethics and Sustainability, Responsible Sourcing of Materials Child Labour and Non-Discrimination Cyber Security Problem Solving, DOE, VDA 6.3, MSA, COPQ, Tool Design Basic, VSME, Advance Excel, and 7QC Tools etc. | 91% |

| Segment | Total number of training and awareness programs held | Topics/ Principles covered under training and its impact | % of persons in respective category covered by the awareness programmes |
|---------|------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| Workers | 425 | Training held for various topics including: <ul style="list-style-type: none"> • Code of Conduct and Business Ethics • POSH Training • Fair Work Practices Training • Anti-Money Laundering, and Anti-Bribery • Insider Trading • Business Ethics and Sustainability, • Responsible Sourcing of Materials • Child Labour and Non-Discrimination, • Fire Fighting • 7QC Tools, Effective Supervisor, Robotic Fundamental, Heat Treatment Process, and EHS Training | 90% |

2. Details of fines/ penalties/ punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors/ KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format:

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website)

| | Monetary | | | | |
|-----------------|-----------------|---------------------------------------------------------------------|------------------|---------------|-----------------------------------------|
| | NGRBC Principle | Name of the Regulatory/ enforcement agencies/ judicial institutions | Amount (in INR.) | Brief of Case | Has an appeal been preferred? (yes/ No) |
| Penalty/ Fine | | | | | |
| Settlement | | | Nil | | |
| Compounding Fee | | | | | |
| Non-Monetary | | | | | |
| Imprisonment | | | Nil | | |
| Punishment | | | | | |

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

| Case Details | Name of the regulatory/ enforcement agencies/ judicial institutions |
|--------------|---------------------------------------------------------------------|
| | Nil |

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

Yes, the Company has an 'Anti-Corruption Compliance Policy', which is applicable to all directors, officers, employees, agents, representatives, and other associated persons of the Company. The Company does not tolerate bribery, kickbacks, or corruption of any kind, directly or through third parties. The policy is available on company's website at: <https://sonacomstar.com/files/policy/anti-corruption-policy-policy-rOc91h.pdf>

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 2022- 23 | Previous Financial Year 2021- 22 |
|---------------------------------|---------------------------------|----------------------------------|
| Directors | 0 | 0 |
| Key Managerial Personnel (KMPs) | 0 | 0 |
| Employees | 0 | 0 |
| Workers | 0 | 0 |

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

| | Current Financial Year 2022- 23 | | Previous Financial Year 2021- 22 | |
|----------------------------------------------------------------------------------------------|---------------------------------|--------|----------------------------------|--------|
| | Number | Remark | Number | Remark |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | 0 | - | 0 | - |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs | 0 | - | 0 | - |

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

During the financial year 2022- 23, there was no case of non-compliance.

Leadership Indicators

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

| Total number of awareness programmes held | Topics/ Principles covered under the training | %age of value chain partners covered (by value of business done with such partners) under the awareness programmes |
|-------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 22 | IATF/ VSME/ CONTROL PLAN/ OEE/ CSR / QMS/ Environment/ APQP/ PPAP/ FMEA/ Capacity Analysis/ Problem Solving Analysis/ 8D/ PSW/ IMDS | 82% |

1. 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.

Sona Comstar has approved policies and code of conduct for its Board, and it has procedures in place to avoid/ manage conflict of interests such as Code of Conduct for Directors and Senior Managements, Policy on Related Party Transactions, Policy for determining Material Subsidiaries, Code on Fair Disclosure of Unpublished Price Sensitive Information, Code of Conduct for prevention of insider trading, Policy for determining Materiality, and Whistle Blower Policy. The Company undertakes training and awareness sessions on ethical business practices, including sessions to avoid or manage the instances of conflict of interests in an appropriate manner.

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

Essential Indicators

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

| | Current Financial Year 2022- 23 | Previous Financial Year 2021- 22 | Details of improvements in environmental and social impacts |
|-------|---------------------------------|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| R&D | 91% | 93% | Development of new technologies and products for development of drivetrain and powertrain products for electric vehicles and testing equipment. |
| Capex | 73% | 85% | Setting up of manufacturing capacity for various products meant for use in EV drivetrain and powertrain. It also includes R&D capex for development of such products |

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

b. If “Yes”, what percentage of inputs were sourced sustainability?

Yes, Sona Comstar has a Green Procurement Guideline with a dedicated Environment Declaration. The Company’s supplier selection, assessment and evaluation process includes elements of sustainability. This also includes initial supplier survey, continuous risk assessments and periodic audits. As a result of this, 100% of our suppliers are assessed on sustainability parameters at the time of onboarding through the supplier selection process. As part of the green procurement guideline, elements of sustainability are also incorporated in our standard purchase contracts and our suppliers are expected to adhere to these.

3. Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life for:

- Plastics (including packaging)
- E-waste
- Hazardous waste
- Other waste

The products manufactured by Sona Comstar are integrated into automobiles produced by their customers, making it impractical to separate or reclaim them individually. Therefore, the question does not apply to products.

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 Board?
- If "Not", provide steps taken to address the same.

Not Applicable.

Leadership Indicators

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

| NIC Code | Name of product/ service | % of Total Turnover contributed | Boundary for which the Life cycle perspective/ assessment was conducted | Whether conducted by independent external agency (Yes/ No) | Results communicated in public domain (Yes/ No) If "Yes", provide web-link |
|----------------------------------------------------------------------------------------|--------------------------|---------------------------------|-------------------------------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------------------------------|
| In FY 2022-23, the company has not conducted any life cycle assessment of its product. | | | | | |

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

| Name of Product/ Service | Description of the risk/ concern | Action Taken |
|--------------------------|----------------------------------|--------------|
| Not Applicable. | | |

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

| Indicate input material | Recycled or re-used input material to total material | |
|-------------------------|------------------------------------------------------|---------------------------------|
| | Current Financial Year 2022-23 | Previous Financial Year 2021-22 |
| Steel and Casting | 29% | 27.7% |

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

| | Current Financial Year 2022- 23 | | | Previous Financial Year 2021- 22 | | |
|--------------------------------|------------------------------------------------------------------------------|----------|-----------------|----------------------------------|----------|-----------------|
| | Re-Used | Recycled | Safely Disposed | Re-Used | Recycled | Safely Disposed |
| Plastics (including packaging) | The Company does not reclaim products and packaging material at end of life. | | | | | |
| E-Waste | | | | | | |
| Hazardous Waste | | | | | | |
| Other Waste | | | | | | |

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

| Indicate Product Category | Reclaimed products and their packaging materials as % total products sold in respective category |
|---------------------------|--------------------------------------------------------------------------------------------------|
| Not Applicable. | |

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

Essential Indicators

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

| Category | 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 | 991 | 991 | 100% | 988 | 99.7% | - | - | 14 | 1% | - | - |
| Female | 52 | 52 | 100% | 48 | 92% | 52 | 100% | - | - | 23 | 44% |
| Total | 1,043 | 1,043 | 100% | 1,036 | 99% | 52 | 100% | 14 | 1% | 23 | 44% |
| Other than Permanent Employees | | | | | | | | | | | |
| Male | | | | | | | | | | | |
| Female | | | | | | | | | | | |
| Total | | | | | | | | | | | |

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

| Category | 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 | 299 | 289 | 97% | 289 | 97% | - | - | 255 | 85% | - | - |
| Female | 33 | 12 | 36% | 12 | 36% | 33 | 100% | - | - | 8 | 24% |
| Total | 332 | 301 | 91% | 301 | 91% | 33 | 100% | 255 | 85% | 8 | 24% |
| Other than Permanent Employees | | | | | | | | | | | |
| Male | 2,669 | 2,660 | 99.7% | 2,660 | 99.7% | - | - | - | - | - | - |
| Female | 20 | 19 | 95% | 19 | 95% | 19 | 95% | - | - | 5 | 25% |
| Total | 2,689 | 2,679 | 99.6% | 2,679 | 99.6% | 19 | 95% | - | - | 5 | 25% |

2. Details of retirement benefits, for Current FY 2022-23 and Previous FY 2021-22

| Benefits | Current Financial Year 2022- 23 | | | Previous Financial Year 2021- 22 | | |
|-----------------------------------|--------------------------------------------------|----------------------------------------------|---------------------------------------------------------|--------------------------------------------------|----------------------------------------------|---------------------------------------------------------|
| | No. of employees covered as % of total employees | No. of workers covered as % of total workers | Deducted and Deposited with the authority (Yes/ No/ NA) | No. of employees covered as % of total employees | No. of workers covered as % of total workers | Deducted and Deposited with the authority (Yes/ No/ NA) |
| PF | 100% | 100% | Yes | 100.0% | 100.0% | Yes |
| Gratuity | 100% | 100% | Yes | 100.0% | 100.0% | Yes |
| ESI | 100% | 100% | Yes | 100.0% | 100.0% | Yes |
| NPS (Others) | 10% | 0% | Yes | 9% | 0% | Yes |
| Superannuation (Others) | 1% | 0% | Yes | 0.8% | 0% | Yes |
| Social Security Benefit (Others)* | 100% | 100% | Yes | 100% | 100% | Yes |

*Mexico Location

3. Accessibility of Workplaces

Are the premises/ offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

If “Not”, then whether any steps are being taken by the entity in this regard.

All the policies related to the development, employment, and growth are equally applicable to the PWD as applied to the general employees. The infrastructure is designed to handle the safety of the PWD in the event of exigency. The other infrastructural accessibility e.g., sitting place, canteen, washroom, transport facility for safe travel to the office, and emergency exit are provided in the organisation, keeping in mind the special needs.

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

Sona Comstar's Code of Conduct and Business Ethics for its employees clearly specifies: "the company provides equal opportunities to all its employees, irrespective of their race, caste, religion, gender, sex, sexual orientation, marital status, colour, age, nationality, disability, etc. The Code of Conduct and Business Ethics for employees is available at <https://sonacomstar.com/policies-and-codes>

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* | NA | NA | 100% | 100% |
| Female | 100% | Nil | NA | NA |
| Total | 100% | Nil | 100% | 100% |

*Chennai male worker

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

| | |
|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Permanent Workers | At Sona Comstar, various platforms are available with employees and workers to register their complaint such as HR Help Desk, Grievance Redressal Register and e-mail id for reporting POSH related complaints and strong whistle blower mechanism in place to effectively address complaints/ issues raised. |
| Other than Permanent Workers | |
| Permanent Employees | |
| Other than Permanent Employees | |

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

| Category | Current Financial Year 2022- 23 | | | Previous Financial Year 2021- 22 | | |
|----------------------------------|-----------------------------------------------------|------------------------------------------------------------------------------------------------|----------------------|-----------------------------------------------------|------------------------------------------------------------------------------------------------|----------------------|
| | Total employees/ workers in respective category (A) | No. of employees/ workers in respective category, who are part of Association(s) or Unions (B) | Percentage (%) (B/A) | Total employees/ workers in respective category (A) | No. of employees/ workers in respective category, who are part of Association(s) or Unions (B) | Percentage (%) (B/A) |
| Total Permanent Employees | 1,043 | 0 | 0% | 965 | 0 | 0% |
| - Male | 991 | 0 | 0% | 927 | 0 | 0% |
| - Female | 52 | 0 | 0% | 38 | 0 | 0% |
| Total Permanent Workers | 332 | 164 | 49% | 346 | 168 | 49% |
| - Male | 299 | 143 | 48% | 302 | 142 | 47% |
| - Female | 33 | 21 | 64% | 44 | 26 | 59% |

8. (a). Details of training given to employees and workers on "Health and Safety Measures"

| Category | Current Financial Year 2022- 23 | | | Previous Financial Year 2021- 22 | | |
|--------------|---------------------------------|--------------|----------------------|----------------------------------|--------------|----------------------|
| | Total (A) | Number (B) | Percentage (%) (B/A) | Total (C) | Number (D) | Percentage (%) (D/C) |
| | Employees | | | | | |
| Male | 991 | 670 | 68% | 927 | 803 | 87% |
| Female | 52 | 35 | 67% | 38 | 30 | 79% |
| Total | 1,043 | 705 | 68% | 965 | 833 | 86% |
| | Workers | | | | | |
| Male | 2,968 | 2,349 | 79% | 2,529 | 2,057 | 81% |
| Female | 53 | 49 | 92% | 61 | 16 | 26% |
| Total | 3,021 | 2,398 | 79% | 2,590 | 2,073 | 80% |

(b). Details of training given to employees and workers on “Skill Upgradation”

| Category | Current Financial Year 2022- 23 | | | Previous Financial Year 2021- 22 | | |
|--------------|---------------------------------|--------------|----------------------|----------------------------------|--------------|----------------------|
| | Total (A) | Number (B) | Percentage (%) (B/A) | Total (C) | Number (D) | Percentage (%) (D/C) |
| Employees | | | | | | |
| Male | 991 | 965 | 97% | 927 | 881 | 95% |
| Female | 52 | 43 | 83% | 38 | 29 | 76% |
| Total | 1,043 | 1,008 | 97% | 965 | 910 | 94% |
| Workers | | | | | | |
| Male | 2,968 | 2,588 | 87% | 2,529 | 2,183 | 86% |
| Female | 53 | 49 | 92% | 61 | 53 | 87% |
| Total | 3,021 | 2,637 | 87% | 2,590 | 2,236 | 86% |

9. Details of Performance and Career Development reviews of employees and workers:

| Category | Current Financial Year 2022- 23 | | | Previous Financial Year 2021- 22 | | |
|--------------|---------------------------------|--------------|----------------------|----------------------------------|------------|----------------------|
| | Total (A) | Number (B) | Percentage (%) (B/A) | Total (C) | Number (D) | Percentage (%) (D/C) |
| Employees | | | | | | |
| Male | 991 | 991 | 100% | 927 | 927 | 100% |
| Female | 52 | 52 | 100% | 38 | 38 | 100% |
| Total | 1,043 | 1,043 | 100% | 965 | 965 | 100% |
| Workers | | | | | | |
| Male | 299 | 299 | 100% | 302 | 302 | 100% |
| Female | 33 | 33 | 100% | 44 | 44 | 100% |
| Total | 332 | 332 | 100% | 346 | 346 | 100% |

Note: Performance and career development reviews are conducted only for permanent employees and permanent workers.

10. Health and Safety Management System:

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No) If “Yes”, then coverage of the system. | Sona Comstar is compliant with ISO 45001: Occupational Health and Safety (OH&S) management system and 100% of the facilities are covered it. |
| b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis of the entity? | <p>Sona Comstar has implemented Hazard Identification and Risk Assessment (HIRA) system for identifying workplace hazards, undertaking risk assessment, implementing necessary controls as per the level of risk, and eliminating or minimizing the identified risks.</p> <p>Routine Assessment are done, and opportunities are identified through HIRA System for all the machines and equipment’s as per Sona Comstar Safety Procedures. Whereas the quick assessment is taken before the commencement of Non routine activity and ensured by Work permit system, implementing necessary controls as per the level of risk, and eliminating or minimizing the identified risks.</p> <p>The Company identifies all the potential work-related incidents through the hazard identification process and conducts likelihood assessment to estimate the frequency or probability of occurrence. Risk reduction measures are implemented to prevent incidents (reduce likelihood of occurrence) or to control incidents (limit the extent and duration of a hazardous event) and to mitigate the adverse effects or consequence. In addition to this Sona Comstar has also prepared an Emergency Preparedness Plan, Mock Drill Record Evaluation Checklist, Aspect Register and COVID-19 - Standard Operating Procedure Manual to minimize work-related hazards.</p> |
| c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/No) | <p>Yes, various mechanisms have been implemented to report work-related hazards as per ISO 45001: a) Safety Patrol, b) Risk assessment, and c) Near miss report.</p> <p>To mitigate work-related hazards, the company conducts emergency mock drills and safety drills as well as engages in capacity building and awareness sessions to equip its employees and workers with safety protocols and risk management steps.</p> |
| d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services? (Yes/No) | Yes, Sona Comstar ensures overall health and wellbeing of its employees and workers. We have tied-up with multi-speciality hospitals, taken health insurance, term insurance, accident insurance, regular health check-up, and COVID-19 vaccination camps for our employees and their families. We provide ‘Svastha “Health and Wellness Initiatives” and Health Camps including yoga sessions and workshops on mental well-being are provided periodically to all employees. |

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

| Safety Incidents/ Number | Category | Current Financial Year 2022- 23 | Previous Financial Year 2021-22 |
|-------------------------------------------------------------------------------|-----------|---------------------------------|---------------------------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 0.38 | 0 |
| | Workers | 0.32 | 0.17 |
| Total recordable work-related injuries | Employees | 1 | 0 |
| | Workers | 2 | 2 |
| Number of fatalities | Employees | 0 | 0 |
| | Workers | 0 | 0 |
| High consequence work-related injury or ill-health (excluding fatalities) | Employees | 0 | 0 |
| | Workers | 0 | 0 |

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

Sona Comstar has adopted a Management Policy on Quality, Environment, Occupational Health, and Safety which depicts its commitment to prevent injury or any health hazard for all its stakeholders. The company has taken safety measures to address any injury/accident at the workplace. When performing work on specified machines, LOTO (Lockout Tagout) procedures have been reinforced for all maintenance staff to avoid unforeseen events and increase the workforce productivity. An action plan is prepared w.r.t any accident occurred on worksite and measures to avoid future similar accident. Training and awareness sessions are also conducted such as fire safety, Code beamer tool training, NC handling, Chemical safety, Road safety, Core & shaft operation, DOJO 8 Steps training covering, 5S, 5 Senses relevance while working on shopfloor, Specific Process Operations Module on Forging, Heat Treatment, Quality Inspection, Packaging, Trolley Movement, etc.

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

| | Current Financial Year 2022- 23 | | | Previous Financial Year 2021- 22 | | |
|--------------------|---------------------------------|-----------------------------------|--------|----------------------------------|-----------------------------------|--------|
| | Filed | Pending Resolution at end of year | Remark | Filed | Pending Resolution at end of year | Remark |
| Working Conditions | Nil | Nil | - | Nil | Nil | - |
| Health and Safety | Nil | Nil | - | Nil | Nil | - |

14. **Assessment for the Year (2022-23):**

| | % of plants and offices that were assessed (by entity or statutory authorities or third party) |
|-----------------------------|------------------------------------------------------------------------------------------------|
| Health and Safety Practices | 100% |
| Working Conditions | 100% |

Note: 100% plants certified with health and Safety Management System as per ISO Standards, by TUV RHEINLAND

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

The company typically determines the root cause of the incident, and an internal investigation is carried out to determine the underlying safety hazard or failures that contributed to it. Post, the investigation, corrective action is undertaken such as improving safety protocols, equipment maintenance and tools, training programs, and continuously updating safety measures. Some examples are, safety goggles mandated in other areas like R&D and Labs, Reverse camera fixed in forklifts, and flashlight fixed in identified blind spot/ convex mirror provided.

Leadership Indicators

1. **Does the entity extend any life insurance or compensatory package in the event of death of (A). Employees; and (B). Workers (Yes/No). Provide detail.**

Yes, the Company provides medical, accidental and term life insurance to its employee and workers. Further, the Company benefits like provident fund, gratuity, superannuation, and employees' deposit linked insurance, as applicable, are settled on a priority basis in the event of death.

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

Sona Comstar ensures that all its onsite value chain partners comply with the required physical operation statutory requirements and all offsite value chain partners also the Comply with Company's code of conduct.

3. Provide the number of employees/ workers having suffered high consequence work-related injury/ ill-health/ fatalities (as reported in Qs. 11 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 Number of affected employees/ workers | | No. of employees/ workers that are rehabilitated or whose family member have been placed in suitable employment | |
|-----------|---------------------------------------------|-------------|-----------------------------------------------------------------------------------------------------------------|-------------|
| | FY 2022- 23 | FY 2021- 22 | FY 2022- 23 | FY 2021- 22 |
| Employees | 0 | 0 | 0 | 0 |
| Workers | 0 | 0 | 0 | 0 |

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

At Sona Comstar, retention program is available, subject to the criticality of role, business need, and continuity of the employment. Case to case basis, few senior employees have been retained as consultants post their retirement from the company. In addition, capacity building and training session for skill upgradation are provided to all employees, irrespective of their tenure in the company.

5. Details on assessment of value chain partners (FY 2022-23):

| | % of value chain partners (by value of business done with such partners) that were assessed |
|-----------------------------|---------------------------------------------------------------------------------------------|
| Health and Safety Practices | 100% |
| Working Conditions | 100% |

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.

Sona Comstar has a code of conduct for its vendors which specifies that they must be compliant with health and safety practices and working conditions as mandated by Sona Comstar.

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

Essential Indicators

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

Stakeholder engagement at Sona Comstar is an exercise through which we establish and maintain honest connection with our stakeholders and convey our strategy to them. We believe that stakeholder dialogue is a valuable tool to understand our stakeholder's expectations as well as to convey them about company's social and environment performance and risks. We have identified and mapped our internal and external stakeholders, including disadvantaged, vulnerable, and marginalized stakeholder groups who are influenced or influence company's decisions. To discuss current and potential risks, opportunities, and growth objectives with our identified primary stakeholders, we use flexible and diverse engagement approaches and techniques.

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

| Stakeholder Group | Identified as Vulnerable or Marginalized Group (Yes/ No) | Channels of Communication | Frequency of engagement | Purpose and scope of engagement including key topics and concerns raised during each engagement |
|----------------------------|----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Board of Directors (BOD) | No | Emails, Meetings, Board Decks, Annual Reports, and Quarterly Reports | At least once every quarter | Role and responsibility of Board of Directors defined under the Companies Act, 2013 and SEBI (LODR) Regulations, 2015. Therefore, the Board and its committees meet from time to time to discuss and approve the statutory requirements. |
| Investors and Shareholders | No | Conferences, Annual Report, Notices, E-mail, Investor Meetings, General Meetings, Corporate Announcements, Newspaper Advertisements, Press Release, Investor Presentation, Quarterly & Annual Results, Earnings Calls, Company's and Stock Exchange's website. | Quarterly and annually | Share the key developments, business performance, financial results, and the company's strategy, with the investors and shareholders. Pursuant to Regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company's website: https://www.sonacomstar.com/ contains a dedicated functional segment 'INVESTOR RELATIONS' where all the information meant for the shareholders is available, including information on Directors, Financial statements, Annual reports, Codes and Policies, etc. Shareholders/ Investors can write directly to the Investors' Relations department. |

| Stakeholder Group | Identified as Vulnerable or Marginalized Group (Yes/No) | Channels of Communication | Frequency of engagement | Purpose and scope of engagement including key topics and concerns raised during each engagement |
|---------------------------|---------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Employees and Workers | No | Training & Workshop, Website, Email, Meetings, and Conferences | Continuous | Engagement with Employees and Workers is a continuous process and is essential for developing and executing company's strategy and business plans. Through various training programs, welfare measures etc., the company endeavors to increase the employees' engagement and competency at work as well as promotes better work-life balance for them. |
| Customers | No | Personal visits, Mass media, digital communications, E-mails, Plant visits and social media. | Continuous | Customer stewardship in terms of transparency, informed choices, Customer centric design and innovation. |
| Communities | Yes | CSR activities, Meetings and briefings, Impact assessment surveys, Official communication channels, including emails, advertisements, Publications, Websites, and social media. | Continuous | Implementing community initiatives and improve the surroundings, facilities, and standard of living for the communities. |
| Suppliers and Dealers | No | Supplier & vendor meets, Workshops & trainings, Policies, IT-enabled information sharing tools and recognition platforms, Dialogue on the industry initiatives, and training course. | Continuous | Training, quality improvement, capacity building measures, safety related training as per new clauses under ISO 14000. Suppliers meet to discuss vision and mission, business plan, supplier awards. |
| Government and Regulators | No | Official communication channels, Regulatory audits/ inspections, Environmental compliance, Policy intervention, good governance, and Statutory Corporate Filings. | Need Based | Report and compliances on Legal and Regulatory Requirements |

Leadership Indicators

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

At Sona Comstar, there are various committees that are formed by the Board to effectively monitor protection of various stakeholders' interest. Stakeholder engagement and consultation on an ongoing basis is carried out by the management team and various departments working with them. The management team is entrusted with the responsibility of sharing, progress on various KPIs and key developments & exceptions pertaining to various projects/work streams flowing from various stakeholder interests, with the Board/relevant sub-committees of the Board.

- 2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topic? (Yes/No)**

If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes. The Company conducted its materiality assessment exercise by incorporating the feedback of both internal and external stakeholders for identifying the key material topics for the company. For instance, energy management is one such identified issue. With respect to this, the plants already received ISO 14001 certification and the energy demand per unit produced, are being optimized through different processes such as ensuring batch time optimisation. These initiatives were in line with the Energy Management Policy which incorporates stakeholder view and feedback.

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

Sona Comstar through its Corporate Social Responsibility (CSR) initiatives engages with the local communities of Gurgaon, Haryana and Chennai, Tamil Nadu to improve the basic infrastructure facilities in the Government Schools to improve the standard of education and increase participation of students especially girl child. The company engages with stakeholder groups based on their needs and provide support to them, whatever extent possible and feasible through its community development initiatives and social development programs.

Principle 5: Businesses should respect and promote human rights

Essential Indicators

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

| Category | Current Financial Year 2022- 23 | | | Previous Financial Year 2021- 22 | | |
|------------------------|---------------------------------|--------------|----------------------|----------------------------------|--------------|----------------------|
| | Total (A) | Number (B) | Percentage (%) (B/A) | Total (C) | Number (D) | Percentage (%) (D/C) |
| Employees | | | | | | |
| Permanent | 1,043 | 1,020 | 98% | 965 | 897 | 93% |
| Other than permanent | 0 | 0 | 0% | 0 | 0 | 0% |
| Total Employees | 1,043 | 1,020 | 98% | 965 | 897 | 93% |
| Workers | | | | | | |
| Permanent | 332 | 281 | 85% | 346 | 294 | 85% |
| Other than permanent | 2,689 | 2,631 | 98% | 2,244 | 2,083 | 93% |
| Total Workers | 3,021 | 2,912 | 96% | 2,590 | 2,377 | 92% |

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

| Category | Current Financial Year 2022- 23 | | | | | Previous Financial Year 2021-22 | | | | |
|-----------------------------|---------------------------------|-----------------------|------------|------------------------|-------------|---------------------------------|-----------------------|------------|------------------------|-------------|
| | Total (A) | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | Number (B) | % (B/A) | Number (C) | % (C/A) | | Number (E) | % (E/D) | Number (F) | % (F/D) |
| Employees | | | | | | | | | | |
| Permanent | 1,043 | 0 | 0% | 1,043 | 100% | 965 | 0 | 0% | 965 | 100% |
| - Male | 991 | 0 | 0% | 991 | 100% | 927 | 0 | 0% | 927 | 100% |
| - Female | 52 | 0 | 0% | 52 | 100% | 38 | 0 | 0% | 38 | 100% |
| Other than Permanent | - | - | - | - | - | - | - | - | - | - |
| - Male | - | - | - | - | - | - | - | - | - | - |
| - Female | - | - | - | - | - | - | - | - | - | - |
| Workers | | | | | | | | | | |
| Permanent | 332 | 0 | 0% | 332 | 100% | 346 | 0 | 0% | 346 | 100% |
| - Male | 299 | 0 | 0% | 299 | 100% | 302 | 0 | 0% | 302 | 100% |
| - Female | 33 | 0 | 0% | 33 | 100% | 44 | 0 | 0% | 44 | 100% |
| Other than Permanent | 2,689 | 548 | 20% | 2,141 | 80% | 2,244 | 397 | 18% | 1,847 | 82% |
| - Male | 2,669 | 545 | 20% | 2,124 | 80% | 2,227 | 393 | 18% | 1,834 | 82% |
| - Female | 20 | 3 | 15% | 17 | 85% | 17 | 4 | 24% | 13 | 76% |

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

| | Male | | Female | |
|----------------------------------------------|--------|--------------------------------------------------------------|--------|--------------------------------------------------------------|
| | Number | Median salary/ wage of respective category (INR in million)* | Number | Median salary/ wage of respective category (INR in million)* |
| Board of Directors (BoD) | 7 | 4.00 | 1 | 1.10 |
| Key Managerial Personnel | 3 | 25.52 | 0 | 0 |
| Employees other than BoD and KMP (Permanent) | 988 | 0.85 | 52 | 0.99 |
| Workers (Permanent) | 299 | 0.86 | 33 | 0.47 |

*Doesn't include ESOP perquisite value

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, Sona Comstar has set a policy on Privacy and "Fair Work Practice Guidelines" and the concerns around this is reported at speakup.sbpl@soncomstars.com. In FY 2022- 23, there was no case nor any concern reported on human rights related issues.

Nodal Officers:

- Ms. Arunima Mohanty, Senior GM- HR (**Driveline Business**)
- Mr. Ramesh V, Senior GM- HR (**Motor Business**)

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

Sona Comstar’s Code of Conduct and Business Ethics strongly deters wrongdoings and promote equal opportunities for all at workplace. The Code ensures there is no discrimination or harassment in the workplace and appropriate grievance mechanism is in place. In addition to this, the company has policies such as:

- POSH Policy
- Code of Conduct and Business Ethics for Employees
- Fair Work Practice Guidelines & Memorandum of Understanding
- Privacy Policy
- Code of Conduct for Vendors
- Nomination and Remuneration Policy for Directors, Key Managerial Personnel and Other Employees
- Policy to Promote Diversity on the Board of Directors

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

| | Current Financial Year 2022- 23 | | | Previous Financial Year 2021- 22 | | |
|-----------------------------------|---------------------------------|-----------------------------------|--------|----------------------------------|-----------------------------------|--------|
| | Filed during the year | Pending resolution at end of year | Remark | Filed during the year | Pending resolution at end of year | Remark |
| Sexual Harassment | Nil | Nil | - | Nil | Nil | - |
| Discrimination at workplace | Nil | Nil | - | Nil | Nil | - |
| Child Labour | Nil | Nil | - | Nil | Nil | - |
| Forced Labour/ Involuntary Labour | Nil | Nil | - | Nil | Nil | - |
| Wages | Nil | Nil | - | Nil | Nil | - |
| Other human rights related issues | Nil | Nil | - | Nil | Nil | - |

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

Sona Comstar has a “Prevention of Sexual Harassment at Workplace (POSH) Policy” in place. The Company has constituted Internal Committee (IC) for each location in India under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Under the POSH Policy, IC has an obligation to ensure that a person who lodges a complaint in good faith and without malice is protected and will not allow a person raising a concern to be victimized for doing so. Unfortunately, despite the best precautions, the complainant would be victimized, the IC will treat this as a serious offense and take disciplinary action against the perpetrator. The Company is committed to handle matters regarding sexual harassment with sensitivity and confidentiality will be maintained throughout the redressal process.

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

Yes. Sona Comstar has a code of conduct for its vendors which includes aspects of human rights pertaining to their operations and conduct of business, and all vendors need to comply with the code as part of the agreement/contract.

9. Assessment for the FY 2022-23:

| | % of 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% |

* The above assessment done by the Company internally and as part of OEM’s audit from time to time.

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

Risks, if any, arising from such assessments are duly taken care of, by committees comprising of both internal and external stakeholders.

Leadership Indicators

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

The Company strives to uphold the basic principles of human rights in all its operations. This is in alignment with its codes and policies. The company regularly sensitizes its employees on the Code of Conduct, human rights, and freedom to form associations through various training and awareness programs. The Company is also updating many of its customers on these compliances as part of contractual framework with them. During the reporting period, no business processes have been modified or introduced for addressing human rights grievances/complaints.

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

Sona Comstar complies with all the required labor laws and is OHSAS 18001 certified. It provides training to its employees at the time of induction about the code of conduct which covers human rights issues such as child labor, gender diversity, workplace discrimination, etc. Background verification is conducted by a third party for all its employees.

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?

All the policies related to the development, employment, and growth are equally applicable to the PWD as applied to the general employees. The infrastructure is designed to handle the safety of the PWD in the event of exigency. The other infrastructural accessibility e.g., sitting place, canteen, washroom, transport facility for safe travel to the office, and emergency exit are provided in the organisation, keeping in mind the special needs.

4. Details on assessment of Value Chain Partners for the FY 2022-23:

| | % of value chain partners (by value of business done with such partners) that were assessed: |
|-----------------------------|----------------------------------------------------------------------------------------------|
| Child Labour | 100% |
| Forced/ Involuntary Labour | 100% |
| Sexual harassment | 100% |
| Discrimination at workplace | 100% |
| Wages | 100% |

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

No significant risk or concern was identified.

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

Essential Indicators

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

| Parameter | (in Mega Joules - MJ) | |
|--------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| | Current Financial Year 2022- 23 (MJ) | Previous Financial Year 2021-22 (MJ) |
| Total Energy Consumption (A) | 238,600,286 | 180,985,501 |
| Total Fuel Consumption (B) | 3,399,125 | 2,937,388 |
| Energy consumption through Other Sources (C) | 6,930,309 | 5,127,011 |
| Total Energy Consumption (A+B+C) | 248,929,720 | 189,049,900 |
| Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees) | 0.009 | 0.009 |

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Yes/No). If "Yes", name the external agency.

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? (Yes/No)

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.

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

| Parameter | Current Financial Year 2022- 23 | Previous Financial Year 2021-22 |
|-----------------------------------------------------------------------------|---------------------------------|---------------------------------|
| Water withdrawal by source (in kilo-litres) | | |
| (i). Surface Water | 0 | 0 |
| (ii). Groundwater | 9,061 | 0 |
| (iii). Third Party Water | 116,629 | 101,564 |
| (iv). Seawater/ Desalinated water | 0 | 0 |
| (v). Others (Overseas plant water consumption) | 447 | 501 |
| Total Volume of water withdrawal (in KL) (i + ii + iii + iv + v) | 126,137 | 102,065 |
| Total volume of water consumption (in KL) | 126,137 | 102,065 |
| Water intensity per rupee of turnover (water consumed/ turnover) | 0.0000047 | 0.0000048 |

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Yes/No). If "Yes", name the external agency.

4. Has the entity implemented a mechanism for Zero Liquid Discharge (ZLD)? If "Yes", provide details of its coverage and implementation.

Yes. Sona Comstar has a Zero Liquid Discharge (ZLD) mechanism at its Gurgaon site having an operational capacity of treating 50 KLD (Kilo Liter per day) of wastewater for reusing within the premise. MBR and Conditioning unit with High Recovery RO Membrane based Recycling System is installed in the ZLD plant to treat High TDS water. At Chennai site, Effluent Treatment Plant (ETP) is available and waste coolant from shop floor machines and floor cleaning water are the inlet of ETP and the treated wastewater from ETP is feed to Evaporator for evaporation purposes.

5. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format: Gurgaon (average of all 3 Gurgaon Plants):

| Parameter | Please specify unit | Current Financial Year 2022- 23* | Previous Financial Year 2021- 22 |
|------------------------------------|---------------------|----------------------------------|----------------------------------|
| NOx | Mg/Nm3 | 122 | 159.9 |
| SOx | Mg/Nm3 | 3 | 25.08 |
| Particulate Matter (PM) | Mg/Nm3 | 32 | 34.28 |
| Persistent organic pollutant (POP) | | | |
| Volatile organic compounds (VOC) | | | |
| Hazardous air pollutant (HAP) | | | |
| Others- please specify | | | |
| | | Not Applicable | |

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Yes/No). If "Yes", name the external agency.

*The Company has installed Retro Fitted Emission Control device on Digit set.

The above details of other plants is available on the website of the Company at <https://sonacomstar.com/investor/Sustainability>

6. Please provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity, in the following format:

| Parameter | Please specify unit | Current Financial Year 2022- 23 | Previous Financial Year 2021- 22 |
|-------------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------------|----------------------------------|
| Total Scope 1 Emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | Metric tonnes of CO2 equivalent | 4,430 | 3,436 |
| Total Scope 2 Emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | Metric tonnes of CO2 equivalent | 45,152 | 40,391 |
| Total Scope 1 and Scope 2 emissions per rupee of turnover | Metric tonnes per rupee | 0.0000019 | 0.0000021 |

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Yes/No). If "Yes", name the external agency.

7. Does the entity have any project related to reducing Greenhouse gas emissions?

If “Yes”, then provide details.

Sona Comstar acknowledges its commitment towards reducing environmental footprint, especially reducing GHG emissions and the company has taken several initiatives on clean technology, energy efficiency, renewable energy, and sustainability development such as generation of electricity through renewable resources and Installation of Solar capacity across plants & facilities. Total solar capacity increased from 1505.8 kWp in 2021-22 to 1975 kWp in 2022-23.

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

| Parameter | Current Financial Year 2022- 23 | Previous Financial Year 2021-22 |
|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------------|
| Total Waste Generated (in metric tonnes) | | |
| Plastic Waste (A) | 131 | 79 |
| E-Waste (B) | 11 | 3 |
| Bio-medical Waste (C) | 1 | 1 |
| Construction and Demolition Waste (C&D) (D) | 0 | 0 |
| Battery Waste (E) | 6 | 17 |
| Radioactive Waste (F) | 0 | 0 |
| Other Hazardous Waste generated (G) (Please specify, if any) | 276 | 200 |
| Other Non-Hazardous Waste generated (H) (Please specify, if any) | 16,062 | 13,423 |
| Total Waste Generated (A+B+C+D+E+F+G+H) | 16,487 | 13,723 |
| For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) | | |
| Category Waste Name: | | |
| (i). Recycled | 16,212 | 13,456 |
| (ii). Re-used | 19 | 47 |
| (iii). Other recovery operations | 0 | 0 |
| Total | 16,231 | 13,503 |
| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) | | |
| Category Waste Name: | | |
| (i). Incineration | 55 | 196 |
| (ii). Landfilling | 58 | 45 |
| (iii). Other disposal operations | 0 | 6 |
| Total | 113 | 247 |

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Yes/No). If “Yes”, name the external agency.

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.

The Company recycles its Hazardous & Non-Hazardous waste product through authorized recyclers. Further, all relevant plant locations have Wastewater Treatment Plant (**WWTP**) which is a combination of Effluent treatment plant (**ETP**) and Sewage treatment plant (**STP**).

During the year through a combination of Membrane Bio-Reactor (MBR) and RO treatment processes the Company implemented a project to reduce hazardous waste disposal by 75% and to recycle 12,000 liters of water per day.

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:

| S. No. | Location of operations/ offices | Type of operations | Whether the conditions of environmental approval/ clearance are being complied with? (Yes/No) If "No", the reasons thereof and corrective action taken, if any. |
|-------------------------------------------------------------------------------|---------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| None of Sona Comstar facilities are in or around ecologically sensitive zone. | | | |

11. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year 2022- 23

| Name and brief of the project | EIA Notification No. | Date | Whether conducted by independent agency (Yes/ No) | Results communicated in public domain (Yes/No) | Relevant Web-link |
|--------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------|---------------------------------------------------|------------------------------------------------|-------------------|
| During FY 2022- 23, based on the applicable laws, there was no requirement to undertake Environmental impact assessments of projects (EIA) | | | | | |

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 (Yes/ No).

If "Not", provide details of all such non-compliances, in the following format:

| S. No. | Specify the law/ regulation/ guidelines which is not compliant | Provide details of the non-compliance | Any fines/ penalties/ action taken by regulatory agencies such as pollution control board or by courts | Corrective action taken, if any |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|---------------------------------------|--------------------------------------------------------------------------------------------------------|---------------------------------|
| Sona Comstar adheres to all applicable environmental laws and regulations and no case of non-compliance was registered during the reporting period. | | | | |

Leadership Indicators

1. Provide break up of the total energy consumed (in Joules or multiples) from Renewable Energy and Non-Renewable sources, in the following format:

| Parameter | (in Mega Joules- MJ) | |
|-----------------------------------------------------------------|--------------------------------------|---------------------------------------|
| | Current Financial Year 2022- 23 (MJ) | Previous Financial Year 2021- 22 (MJ) |
| From Renewable Sources | | |
| Total electricity consumption (A) | 6,930,310 | 5,127,011 |
| Total fuel consumption (B) | 0 | 0 |
| Energy consumption through other sources (C) | 0 | 0 |
| Total energy consumed from renewable sources (A+B+C) | 6,930,310 | 5,127,011 |
| From Non-Renewable Sources | | |
| Total electricity consumption (D) | 238,600,286 | 180,985,501 |
| Total fuel consumption (E) | 3,399,125 | 2,937,388 |
| Energy consumption through other sources (F) | 0 | 0 |
| Total energy consumed from non-renewable sources (D+E+F) | 241,999,411 | 183,922,889 |

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Yes/No). If "Yes", name the external agency.

2. Provide the following details related to water discharge:

Response: At Sona Comstar all facilities are Zero Liquid Discharge (ZLD), therefore this question is not applicable.

| Parameter | Current Financial Year 2022- 23 | Previous Financial Year 2021- 22 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------------|
| Water discharge by destination and level of treatment (in kilo-litres) | | |
| (i). To Surface Water | | |
| - No treatment | | |
| - With treatment- please specify level of treatment | | |
| (ii). To Ground Water | | |
| - No treatment | | |
| - With treatment- please specify level of treatment | | |
| (iii). To Seawater | | |
| - No treatment | | |
| - With treatment- please specify level of treatment | | Not Applicable |
| (iv). Sent to Third Parties | | |
| - No treatment | | |
| - With treatment- please specify level of treatment | | |
| (v). Others | | |
| - No treatment | | |
| - With treatment- please specify level of treatment | | |
| Total water discharged (in kilo-litres) | | |
| Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Yes/No). If "Yes", name the external agency. | | |

3. Water withdrawal, consumption and discharge in areas of 'Water Stress' (in kilo litres):

For each facility/ plant located in areas of water stress, provide the following information:

- i. Name of area
- ii. Nature of operations
- iii. Water withdrawal, consumption, and discharge in the following format:

Response: None of Sona Comstar facility are in 'Water Stress' zone as per Water Assessment Report 2022 of Central Groundwater Board (CGWB), Government of India.

| Parameter | Current Financial Year 2022- 23 | Previous Financial Year 2021- 22 |
|--------------------------------------------------------------------------------------|---------------------------------|----------------------------------|
| Water withdrawal by source (in kilo litres) | | |
| (i). Surface Water | | |
| (ii). Ground Water | | |
| (iii). Third Party Water | | |
| (iv). Seawater/ Desalinated Water | | |
| (v). Others | | |
| Total volume of water withdrawal (in KL) | | |
| Total volume of water consumption (in KL) | | |
| Water intensity per rupee of turnover (water consumed/ turnover) | | |
| Water intensity (optional)- the relevant metric may be selected by the entity | | |
| Water discharge by destination and level of treatment (in Kilo litres) | | |
| (i). To Surface Water | | |
| - No treatment | | |
| - With treatment- please specify level of treatment | | |
| (ii). To Ground Water | | |
| - No treatment | | |
| - With treatment- please specify level of treatment | | Not Applicable |
| (iii). Sent to Third Party Water | | |
| - No treatment | | |
| - With treatment- please specify level of treatment | | |

| Parameter | Current Financial Year 2022- 23 | Previous Financial Year 2021- 22 |
|-----------------------------------------------------|---------------------------------|----------------------------------|
| (iv). Into Seawater | | |
| - No treatment | | |
| - With treatment- please specify level of treatment | | |
| (v). Others | | Not Applicable |
| - No treatment | | |
| - With treatment- please specify level of treatment | | |

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Yes/No). If "Yes", name the external agency.

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

Response: The Company is currently not measuring Scope 3 emissions.

| Parameter | Please specify unit | Current Financial Year 2022- 23 | Previous Financial Year 2021- 22 |
|-------------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------------|----------------------------------|
| Total Scope 3 Emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | Metric tonnes of CO2 equivalent | | |
| Total Scope 3 emissions per rupee of turnover | | | |
| Total Scope 3 emission intensity (optional)- the relevant metric may be selected by the entity | | | |

The Company is currently not measuring Scope 3 emissions

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Yes/No). If "Yes", name the external agency.

5. With respect to the ecologically sensitive areas reported in Qs. 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.

Not Applicable, as none of the company's facility is in ecologically sensitive areas.

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:

| S. No. | Initiative undertaken | Details of the initiative (Web-link, if any, may be provided along with summary) | Outcome of the Initiative |
|--------|-----------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-----------------------------------------|
| 1 | Solar Plant | During the year, the Company add 469.2 KWp and the total capacity increased to 1,975 KWp capacity | Reduction in GHG emissions |
| 2 | ZLD Plant | 50 KLD capacity | Capacity Reduction in freshwater intake |
| 3 | Replacement of Fluorescent light into LED lights of 110 numbers | - | 47,798 KWh savings/year |
| 4 | Installation of VFD for 1,000 cfm air compressor | - | 52,500 KWh savings/year |
| 5 | Installation of Energy efficient IE3 motors | - | 9,763 kWh Savings/year |
| 6 | Setting up of Solar plant proposed | 950 KWp in Pune and 1,000 KWp in Manesar plant | Reduction in GHG emissions |

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

Sona Comstar has an emergency procedure integrated into its management system for dealing with emergency situations, minimizing hazards to environment and human health. A list of potential emergency situations has been identified and the roles and responsibilities of all concerned personnel are also defined to handle the emergencies effectively. The safety officer is responsible for mock drills which are conducted at 6 months intervals whereas safety drills are conducted at 2 months intervals or as per plan to evaluate emergency preparedness. Training and awareness sessions are conducted for the employees and emergency handling teams to prepare them for actual emergency situations.

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.

There were no areas/materials in the value chain of the entity which have been identified as having significant adverse impact on the environment.

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

Nil

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

Essential Indicators

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

Six (6)

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

| S. No. | Name the trade and industry chambers/ associations | Reach of trade and industry chambers/ associations (State/ National) |
|--------|-------------------------------------------------------|----------------------------------------------------------------------|
| 1. | Confederation of Indian Industries (CII) | National |
| 2. | Automotive Component Manufacturers Association (ACMA) | National |
| 3. | Association of Indian Forging Industry (AIFI) | National |
| 4. | Gurgaon Chamber of Commerce and Industries (GCCCI) | State |
| 5. | Employers Federation of Southern India (EFSI) | State |
| 6. | Indo American Chamber of Commerce | National |

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

| Name of authority | Brief of the Case | Corrective action taken |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------------|
| There are no instances of anti-competitive behavior undertaken by the Company and therefore there are no corrective actions taken or underway on any issues related to anti-competitive conduct, by the regulatory authorities against the Company. | | |

Leadership Indicators

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

| S. No. | Public policy advocated | Method resorted for such advocacy | Whether information available in public domain (Yes/No) | Frequency of Review by Board | Web Link, if available |
|--------|-------------------------|-----------------------------------|---------------------------------------------------------|------------------------------|------------------------|
| Nil | | | | | |

Principle 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

1. **Details of Social Impact Assessments (SIA) projects undertaken by the entity based on applicable laws, in the current financial year 2022- 23:**

| Name and brief detail 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 |
|----------------------------------|----------------------|----------------------|------------------------------------------------------------|-------------------------------------------------|-------------------|
| Not Applicable | | | | | |

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

| S. No. | Name of the 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 INR.) |
|----------------|----------------------------------------------|-------|----------|-----------------------------------------|-------------------------|------------------------------------------|
| Not Applicable | | | | | | |

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

Sona Comstar's Corporate Social Responsibility (CSR) program is designed to support and provide for social and community development, which *inter-alia*, focuses on the needs and aspirations of the communities in and around the plants of the company. In case there is a concern or grievance, the same can be logged with the security desk of the company or with the CSR team representative and adequate action will be taken, as deemed appropriate by the admin department and CSR team of the company.

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

| | Current Financial Year 2022- 23 | Previous Financial Year 2021-22 |
|---------------------------------------------------------------------|---------------------------------|---------------------------------|
| Directly sourced from MSMEs/ Small producers | 44% | 46% |
| Sourced directly from within the district and neighboring districts | 70% | 77% |

Leadership Indicators

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

| Details of negative social impact identified | Corrective action taken |
|----------------------------------------------|-------------------------|
| | Not Applicable |

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

| S. No. | State | Aspirational District | Amount Spent (in INR.) |
|--------|-------|-----------------------|------------------------|
| | | Not Applicable | |

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

No

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

Not applicable

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

Not applicable

4. **Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year 2022- 23), 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 |
|--------|------------------------------------------------------|--------------------------|--------------------------|------------------------------------|
| | | | | Not Applicable |

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

| Name of authority | Brief of Case | Corrective action taken |
|-------------------|---------------|-------------------------|
| | | Not Applicable |

6. **Details of beneficiaries of CSR Projects:**

| S. No. | CSR Project | No. of persons benefited from CSR Projects | % beneficiaries from vulnerable & marginalized groups |
|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------------------------|
| 1. | Contribution to Centre for Innovation Incubation and Entrepreneurship (CIIE Initiatives-IIMA- for the purpose of supporting and fostering entrepreneurship in India by providing ecosystem support and venture capital to early-stage enterprises | | Community at large |
| 2. | Contribution to Foundation for Innovation and Technology Transfer (FITT): for conducting research in technology to promote innovations and incubations aimed at promoting sustainable development, that may have potential for commercialisation in the automotive industry. | | Community at large |
| 3. | Sona Comstar Scholarship- Ashoka University: Scholarship shall be provided to eligible Women Scholars pursuing Computer Science or mathematics as their major/minor at Ashoka University situated at Sonipat. 14 deserving and meritorious women students from economically weak backgrounds, per year. | 14 students | 100% |
| 4. | Renovation of classrooms, installation of Digital Smart Classes and renovation of water cooler room and installation of water purifier in Government School of Gurgaon, Haryana. | 925 students | 100% |
| 5. | Construction/renovation and maintenance of basic infrastructure in 7 Government Schools in Tamil Nadu. | 4,958 students | 100% |
| 6. | Distribution of National Flags- Har Ghar Tiranga Initiative | 2,500 flags were distributed by the Company. | |

Principle 9: Business should engage with and provide value to their consumers in a responsible manner

Essential Indicators

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

Sona Comstar is predominantly a B2B company and sells its products predominantly to large OEMs. Sona Comstar ensures on time delivery in full to all its customers based upon the schedules shared by them. In case of any complaints, customers can raise the complaint with the Company's representative or send their complaints in mail to the company for addressing the grievance/ concern.

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

| | As percentage to total turnover |
|-------------------------------------------------------------|---------------------------------|
| Environmental and social parameters relevant to the product | Nil |
| Safe and responsible usage | Nil |
| Recycling and/or safe disposal | Nil |

Note: Our products carry appropriate and adequate information as per customer requirements.

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

| | Current Financial Year 2022- 23 | | | Remarks | Previous Financial Year 2021-22 | | | Remarks |
|--------------------------------|---------------------------------|------------------------|---|---------|---------------------------------|------------------------|---|---------|
| | Received | Pending at end of year | | | Received | Pending at end of year | | |
| 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 | - | - |
| Customer Complaints | Nil | Nil | - | - | Nil | Nil | - | - |

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

| | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary Recalls | Nil | Not Applicable |
| Forced Recalls | Nil | Not Applicable |

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.

Sona Comstar has established information security policy to protect itself against the cyber security and data privacy risks and ensure appropriate procedures to mitigate these risks in a timely manner. The approach is based on the International Standard ISO/IEC 27001 INFORMATION SECURITY MANAGEMENT. Sona Comstar has implemented a framework in the third party risk Management for all its vendors to comply with the IT security procedures as per Sona Comstar guidelines which is also part of their Non-Disclosure Agreement (NDA).

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.

None

Leadership Indicators

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

All information is accessible on the company's website: <https://sonacomstar.com/> SONA LinkedIn page also offers information and regular updates about the products and services.
2. **Steps taken to inform and educate consumers about safe and responsible usage of products and/ or services.**

Sona Comstar is a B2B company and sells its products to larger OEMs predominantly. Sona Comstar while entering the business with its customers makes a declaration that they are REACH or IMDS compliant. They also perform business validation compliance as part of product development. This gives assurance to the customers about the product composition and safety. Further, for safe shipping of products, dimension and weight of packaging are mutually signed off by Sona Comstar and customer as per the global standards.
3. **Mechanism in place to inform consumers of any risk of disruption/ discontinuation of essential services.**

Not applicable
4.
 - a. **Does the entity display product information on the product over and above what is mandated as per the local laws? (Yes/ No/ Not Applicable).**

If "Yes", provide details in brief.
 - b. **Did your entity carry out any survey with regard to customer 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).**
 - a. Sona Comstar complies with all applicable regulations with respect to product information disclosure.
 - b. The company regularly carries out customer satisfaction survey to gauge the feedback of the customers on their products and services as well as read the ever-changing market trends and customer needs and aspirations. The FY 2022 survey clearly demonstrates satisfied customer base and brand loyalty towards our company, which is a result of company's continues innovation, customer-at first, and high-quality standards approach.
5. **Provide the following information relating to data breaches:**
 - (a). **Number of instances of data breaches along-with impact:**

Nil
 - (b). **Percentage of data breaches involving personally identifiable information of customers.**

Nil