



SONA COMSTAR

Date: - 4th June, 2024

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 2023-24.

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

Enclosed: As above

Business Responsibility and Sustainability Report

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	27/10/1995
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	+91-124-4768200
8.	Website	http://sonacomstar.com
9.	Financial Year for which report is being done	1 st April 2023 – 31 st March 2024
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 5,86,44,77,780 divided into 58,64,47,778 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. Rohit Nanda Group CFO Telephone: +91 124 476 8200 Email id: investor@sonacomstar.com
13.	Reporting Boundary (Standalone or Consolidated basis)	Consolidated
14.	Name of assurance provider	Not applicable
15.	Type of assurance obtained	Not applicable

Products and Services:

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

17. 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	30%
2.	Differential assembly	29301	23%
3.	Motor & Motor sub-assemblies	29304	37%
4.	Others	29301	10%

Operations:

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

Location	Number of Plants	Number of Offices	Total
National	6	5*	11
International	3	4*	7

*Offices include R&D Centres and Engineering capability centres

19. Markets Served by the Entity:

a. Number of Locations:

Location	Number
National (No. of States)	Pan-India
International (No. of Countries)	North America, Europe, and 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 59%.

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 69% of our revenue from direct supplies to global OEMs.

Employees:

20. Details as at the end of FY 2023-24:

a. Employees and Workers

		Employees (including differently abled)				
S. No.	Particulars	Total (A)	Male		Female	
			Number (B)	Percentage (B/A)	Number (B)	Percentage (B/A)
1.	Permanent Employees	1,363	1,258	92%	105	8%
2.	Other than Permanent Employees	4	4	100%	0	0%
3.	Total Employees (1+2)	1,367	1,262	92%	105	8%

		Workers (including differently abled)				
S. No.	Particulars	Total (A)	Male		Female	
			Number (B)	Percentage (B/A)	Number (B)	Percentage (B/A)
4.	Permanent Workers	309	275	89%	34	11%
5.	Other than Permanent Workers	2,998	2,855	95%	143	5%
6.	Total Workers (4+5)	3,307	3,130	95%	177	5%

b. Differently abled Employees and Workers

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

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

21. Participation/ Inclusion/ Representation of Women

	Total (A)	Number of Female (B)	Percentage (B/A)
Board of Directors	8	2	25%
Key Management Personnel	3	0	0

22. Turnover rate for permanent employees and workers:

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	12%	28%	13%	17%	13%	16%	11%	17%	11%
Permanent Workers	3%	24%	5%	4%	29%	7%	6%	12%	7%

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

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

S. No.	Name of the holding/ subsidiary/ associate 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
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
10.	Sona BLW Edrive Mexicana, S.A.P.I. De C.V.	Subsidiary	100%	Yes
11.	NOVELIC d.o.o. Beograd – Zvezdara	Subsidiary	54%	Yes
12.	NOVELIC SRL	Subsidiary	54%	Yes
13.	NOVELIC ESC DOOEL Skopje	Subsidiary	54%	Yes
14.	Nirsens d.o.o. Beograd-Zvezdara	Subsidiary	54%	Yes

*Percentage holding in subsidiaries represents aggregate percentage of shares/voting power held by the Company and/or its subsidiaries.

CSR Details:

24.	(i). Whether CSR is applicable as per Section 135 of Companies Act, 2013 (Yes/No)	Yes
	(ii). Turnover (in INR.)	31,847.82 million
	(iii). Net Worth (in INR.)	25,766.05 million

Transparency and Disclosures Compliances:

25. 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 FY 2023-24			Previous FY 2022-23		
		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.	30	-	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	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
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.	0	0	-	0	0	No complaints were filed during the financial period.
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	0	0	No complaint was filed during the financial period.	0	0	No complaints were filed during the financial period.

Stakeholder Group	Grievance Redressal Mechanism in place (Y/N) (Provide web-link of policy)	Current FY 2023-24			Previous FY 2022-23		
		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	1	0	During the year under review, the Company has received one complaint from one of the suppliers in terms of the Vigil Mechanism Policy of the Company, the matter was reported to the Ethics Committee of the Company. The matter was investigated by the Ethics Committee and was also placed before the Audit Committee. The disciplinary action was taken against the delinquent employee.	0	0	No complaints were filed during the financial period.
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	0	0	No complaints were filed during the financial period.	0	0	No complaints were filed during the financial period.

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

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

S. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of Risk, approach to adapt or mitigate	Financial Implications of the risk or the opportunity (Negative/ Positive)
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 designed to promote transparency in the system, adherence 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. Many of 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 prioritises the well-being of its employees, complies with legal norms, maintains operational efficiency & continuity, 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. Respective Plant management teams, along with key facility workers, are responsible for implementing adequate safety policies, procedures, and measures from a corporate governance standpoint.	Health and Safety related incidents may cause disruption, impact employee morale, and business reputation leading to negative financial implications.
3.	Product Safety and Quality	Risk and Opportunity	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. 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.	Our product responsibility extends beyond manufacturing and sales, contributing to cleaner and safer mobility. The key guiding principle of our approach is to minimise the impact on environment while maximising safety, economic and social impact. Our manufacturing facilities are IATF 16949 certified which stands for continual improvement, emphasising defect prevention, and reduction of variation and waste in the supply chain and assembly process.	Defective products may account for product recalls. Product recalls can also impact consumers' quality perception, which can result in reputational harm damage. Product recall may increase cost due to product replacements and the creation of product fixes, apart from the litigation cost.

S. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of Risk, approach to adapt or mitigate	Financial Implications of the risk or the opportunity (Negative/ Positive)
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 optimising the amount of material utilised 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 2024, we derived 29% of our sales from BEV. We have won 54 EV programs across 30 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 optimise 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.
7.	Emissions Management	Risk and Opportunity	<p>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.</p>	<p>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.</p>	<p>There may potentially be negative financial implications and reputational damage in case of failure to meet the commitment towards GHG reduction.</p>
8.	Waste Management	Risk and Opportunity	<p>Safe management of both hazardous and non-hazardous wastes is an important business conduct issue for every manufacturing industry.</p> <p>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</p>	<p>We have implemented initiatives throughout the year, such as recycling of waste die lube recovered from manufacturing operations.</p>	<p>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.</p>

S. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of Risk, approach to adapt or mitigate	Financial Implications of the risk or the opportunity (Negative/ Positive)
9.	Respect for Individuals	Risk and Opportunity	<p>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.</p> <p>Any violation in human rights may lead to regulatory, legal, and legislative challenges besides making the company not a preferred employer of choice.</p>	<p>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.</p> <p>The Company strives to uphold the basic principles of human rights in all its operations. This is in alignment with its codes and policies.</p> <p>We also provide a vigil mechanism for our employees to report genuine concerns for any unfair and unjust incident under the ambit of law.</p> <p>We have also been certified as a Great Place to Work.</p>	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 demonstrate 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, and VQE								
5. Specific commitments, goals, and targets set by the entity with defined timelines, if any.									
6. Performance of the entity against the specific commitments, goals, and targets along with reasons in case the same are not met.	Refer to Sustainability Report FY 2022-23 for ESG Goals and Targets								
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 message 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
	The Policies on Quality, Safety, Health, and Environment are subject to various internal and external audits/reviews as part of ISO certification process, ongoing periodic customer assessments and internal audit. This includes customer audits, limited assurance of certain key ESG parameters by an independent auditor, impact assessment of CSR activities etc. Through these audits and evaluations, working of policies under various principles is validated/checked/verified.								

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

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 FY 2023-24:

Segment	Total number of training and awareness programmes held	Topics/ Principles covered under training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	5	Training and awareness sessions on Ethics, Anti Money Laundering, Anti Bribery and Corruption, Governance & Trade Embargo and Data Protection laws.	67.5%
Key Managerial Personnel	8	Training and awareness sessions on Ethics, Anti Money Laundering, Anti Bribery and Corruption, Governance & Trade Embargo, Data Protection laws, Ethical Compliance framework, Cyber Security (Phish or Treat) and Prohibition of Sexual Harassment.	100%
Employees other than BoD and KMPs	550	Training held for various topics including: <ul style="list-style-type: none"> Ethical Compliance IT Security Awareness training Prevention of Sexual Harassment at Workplace Data Protection and Data Privacy Training Shot Peening, CQI-9, Minitab, Shot Blasting Machine Maintenance, MS-Project, First Aid, Kiken Yochi for Safety, Integrated Management Systems, Daily Work Management, Problem Solving tools, Measurement System Analysis, Environmental, social and governance (ESG) 	100%
Workers	125	Training held for various topics including: <ul style="list-style-type: none"> Company Overview Safety Dojo Product Dojo 5-Senses Dojo Production Rule Quality Dojo Process-Dojo Maintenance Dojo 	100%

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

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

During FY 2023-24, there were no fines/penalties/punishments/awards/compounding fees/settlements as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 imposed on the Company or its Directors/KMPs, which can have material impact on the Company. The disclosures were made as per regulation 30 to the exchange from time to time.

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.

Not applicable

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 Bribery and Corruption 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-bribery-and-corruption-policy-policy-8i68Y7.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 FY 2023-24	Previous FY 2022-23
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 FY 2023-24		Previous FY 2022-23	
	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.

Nil

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

	Current FY 2023-24	Previous FY 2022-23
Number of days of accounts payables	53.5	50.5

9. Openness of Business:

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

Parameter	Metrics	Current FY 2023-24	Previous FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of the total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	-	-
	b. Number of dealers/ distributors to whom sales are made	-	-
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	-	-
Share of RPTs* in	a. Purchases (Purchases with related parties/ Total Purchases)	-	-
	b. Sales (Sales to related parties/ Total Sales)	-	-
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	-	-
	d. Investments (Investments in related parties/ Total Investments made)	-	-

- On a consolidated basis after elimination of intercompany transactions within the group

Leadership Indicators

1. Awareness programmes conducted for the value chain partners on any of the principles during the FY 2023-24:

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
We conducted six training and awareness sessions on the ethical compliance framework for value chain partners during FY 2023-24. A total of 400 suppliers attended these sessions.		

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

Sona Comstar has implemented policies and Code of Conduct and Business Ethics, and 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

- 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 FY 2023-24	Previous FY 2022-23	Details of improvements in environmental and social impacts
R&D	91%	91%	Development of new technologies and products for development of drivetrain and powertrain products for electric vehicles and testing equipment.
Capex	75%	73%	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.

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

- 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 its products.

- 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.

Yes, Extended Producer Responsibility for plastics is applicable to Sona Comstar. The Company is under process for EPR registration under two categories ‘Importer’ and ‘Brand Owner’ with the relevant authority, Central Pollution Control Board (CPCB). Post successful registration, the Company will receive targets and roll out its plan for achieving the said targets.

Leadership Indicators

- 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
No LCA conducted during the reporting period.					

- 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.

NIC Code	Name of product/ service	% of Total Turnover contributed
The company has not identified any significant environmental or social concern arising from production of its products, as the company is investing steadily towards manufacturing of EV products.		

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 FY 2023-24	Previous FY 2022-23
Steel and Casting	34%	29%

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

	Current FY 2023-24			Previous FY 2022-23		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)						
E-Waste						
Hazardous Waste						
Other Waste						

The Company does not reclaim products and packaging material at end of life.

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

Indicate Product Category	Reclaimed products and their packaging materials as % 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	1,258	1,258	100%	1,258	100%	-	-	12	1%	-	-
Female	105	105	100%	105	100%	105	100%	-	-	36	34%
Total	1,363	1,363	100%	1,363	100%	105	8%	12	1%	36	3%
Other than Permanent Employees											
Male	4	4	100%	4	100%	-	-	0	0%	-	-
Female	0	0	0%	0	0%	0	0%	-	-	-	-
Total	4	4	100%	4	100%	0	0%	0	0%	-	-

- 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 Workers											
Male	275	266	97%	275	100%	-	-	233	85%	-	-
Female	34	12	35%	34	100%	34	100%	-	-	8	24%
Total	309	278	90%	309	100%	34	11%	233	75%	8	3%
Other than Permanent Workers											
Male	2,855	2,847	99.7%	2,885	100%	-	-	13	0.4%	-	-
Female	143	141	98%	143	100%	143	100%	-	-	102	71%
Total	2,998	2,988	99%	2,998	100%	143	5%	13	0.4%	102	3%

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

	Current FY 2023-24	Previous FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the company	0.22%	0.17%

2. Details of retirement benefits, for Current FY 2023- 24 and Previous FY 2022- 23*

Benefits	Current FY 2023-24			Previous FY 2022-23		
	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%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	100%	100%	Yes	100%	100%	Yes
NPS (Others)	9%	0%	Yes	10%	0%	Yes
Superannuation	0.3%	0%	Yes	1%	0%	Yes

* Only for India locations

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.

Yes, the Premises/Offices are accessible for differentially abled employees and workers currently working in the company. However, accessibility to certain parts of the premises/offices may be limited for people with certain types of 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. New displays have been added in prominent places to announce our equal opportunity policy not only to our employees but also for prospective employees who come to our premises in search of a job. 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 for FY 2023- 24.*

Gender	Permanent Employees		Permanent Workers	
	Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate
Male	NA	NA	NA	NA
Female	NA	NA	NA	NA
Total	NA	NA	NA	NA

*Since anyone was not due to return in FY24, hence provided Not Applicable

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. If a Whistle Blower wants to report any wrongdoing, he/she can do so by opting for any of the below mentioned mode of communication an email may be sent to speakup.sbpl@sonacomstar.com about the matter to be reported. Only the members of Ethics Committee shall have access to this email id. POSH Complaints can be submitted in soft copy at posh-driveline@sonacomstar.com for driveline business and at posh-motor@sonacomstar.com for motor business.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	Current FY 2023-24			Previous FY 2022-23		
	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	1,363	0	0%	1,043	0	0%
- Male	1,258	0	0%	991	0	0%
- Female	105	0	0%	52	0	0%
Total Permanent Workers	309	163	53%	332	164	49%
- Male	275	141	51%	299	143	48%
- Female	34	22	65%	33	21	64%

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

Category	Current FY 2023-24			Previous FY 2022-23		
	Total (A)	Number (B)	Percentage (%) (B/A)	Total (C)	Number (D)	Percentage (%) (D/C)
Employees						
Male	1,262	1,262	100%	991	670	68%
Female	105	105	100%	52	35	67%
Total	1,367	1,367	100%	1,043	705	68%
Workers						
Male	3,130	3,130	100%	2,968	2,349	79%
Female	177	177	100%	53	49	92%
Total	3,307	3,307	100%	3,021	2,398	79%

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

Category	Current FY 2023-24			Previous FY 2022-23		
	Total (A)	Number (B)	Percentage (%) (B/A)	Total (C)	Number (D)	Percentage (%) (D/C)
Employees						
Male	1,262	1,190	94%	991	965	97%
Female	105	93	89%	52	43	83%
Total	1,367	1,283	94%	1,043	1,008	97%
Workers						
Male	3,130	3,083	98%	2,968	2,588	87%
Female	177	175	99%	53	49	92%
Total	3,307	3,258	97%	3,021	2,637	87%

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

Category	Current FY 2023-24			Previous FY 2022-23		
	Total (A)	Number (B)	Percentage (%) (B/A)	Total (C)	Number (D)	Percentage (%) (D/C)
Employees						
Male	1,258	1,248	99%	991	991	100%
Female	105	102	97%	52	52	100%
Total	1,363	1,350	99%	1,043	1,043	100%
Workers						
Male	275	275	100%	299	299	100%
Female	34	34	100%	33	33	100%
Total	309	309	100%	332	332	100%

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

10. Health and Safety Management System:

<p>a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No) If “Yes”, then coverage of the system.</p>	<p>Sona Comstar is compliant with ISO 45001:2018 Occupational Health and Safety (OH&S) management system and 100% of its facilities are covered by it.</p>
<p>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>	<p>The Company identifies all the potential work-related incident risk 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 consequences. 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 minimise work-related hazards.</p> <p>In case of non-routine activities, a quick assessment is taken before the commencement of the activity and through work permit system necessary controls are implemented as per the level of risk to eliminate or minimise the identified risks.</p>
<p>c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/No)</p>	<p>Yes, various mechanisms have been implemented to report work-related hazards as per ISO 45001:2018 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>
<p>d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services? (Yes/No)</p>	<p>Yes, Sona Comstar ensures overall health and wellbeing of its employees and workers. We have tied-up with multi-specialty hospitals, taken health insurance, term insurance, accident insurance, regular health check-up, and 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.</p>

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

Safety Incidents/ Number	Category	Current FY 2023-24	Previous FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.34	0.38
	Workers	0	0.32
Total recordable work-related injuries	Employees	1	1
	Workers	0	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 workplace.

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, NC handling, Chemical safety, Road safety, 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, and MHA training (Forklift driver & truck driver Defensive driving training) etc. Machine Risk assessment process is implemented all across the shops to convert high risk machines to low-risk machines. KY (Kiken Yochi), danger prediction activity is made mandatory along with work permit system for all non-routine activities.

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

	Current FY 2023-24			Previous FY 2022-23		
	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 (2023- 24):

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

Footnote: The assessment is carried out as part of ISO certification by a third-party.

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.

No significant risk was identified during the assessment for the reporting period.

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 2023- 24	FY 2022- 23	FY 2023- 24	FY 2022- 23
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)

Yes, at Sona Comstar, subject to the criticality of role and business needs employment retention programme is available. On a case-to-case basis, a few senior employees have been retained as consultants post their retirement from the company by offering them contractual roles. In addition to this, capacity building and training sessions for skill upgradation are provided to all employees, irrespective of their tenure in the company which enhance their employability in case of termination of employment.

5. Details on assessment of value chain partners (FY 2023- 24):

	% of value chain partners (by value of business done with such partners) that were assessed
Health and Safety Practices	Sona Comstar integrates its sustainable and responsible supply chain requirements in its vendor identification and procurement process. The company's Vendor Code of Conduct and Green Procurement Guidelines clearly demonstrate company's commitment towards ethical dealing, responsible business, sustainable procurement, resource optimisation, and social commitments. Company's procurement team ensures vendors accept the Vendor Code of Conduct and comply with all regulations, maintaining a tracking and monitoring system for this purpose.
Working Conditions	

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

No risk identified during the reporting period.

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 marginalised stakeholder groups who are influenced by 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 Marginalised 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 regulatory and other agenda items pertaining to the operations of the company.
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.
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.

Stakeholder Group	Identified as Vulnerable or Marginalised Group (Yes/No)	Channels of Communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during each engagement
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, including improvement in school facilities, building and maintaining toilets in public schools etc.
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. The board has an ESG sub-committee which is entrusted with the responsibility of monitoring progress on key ESG initiatives and goals, and guide the management on future strategy. 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/ESG committee.

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. The company's initiative on school development related work in Chennai is an example of an initiative wherein stakeholder (community) inputs were used to direct CSR spending towards such causes. Some of the initiatives undertaken were as under:

Chennai:

- Supporting schools in Chennai (Tamil Nadu) on water, sanitation and hygiene since 2015. It identifies a few schools every year and not only builds toilets but continues to maintain these over the years.
3. Provide detail of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalised 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 FY 2023-24			Previous FY 2022-23		
	Total (A)	Number (B)	Percentage (%) (B/A)	Total (C)	Number (D)	Percentage (%) (D/C)
Employees						
Permanent	1,363	1,363	100%	1,043	1,020	98%
Other than permanent	4	4	100%	0	0	0%
Total Employees	1,367	1,367	100%	1,043	1,020	98%
Workers						
Permanent	309	309	100%	332	281	85%
Other than permanent	2,998	2,998	100%	2,689	2,631	98%
Total Workers	3,307	3,307	100%	3,021	2,912	96%

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

Category	Current FY 2023-24					Previous FY 2022-23				
	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	1,363	0	0%	1,363	100%	1,043	0	0%	1,043	100%
- Male	1,258	0	0%	1,258	100%	991	0	0%	991	100%
- Female	105	0	0%	105	100%	52	0	0%	52	100%
Other than Permanent	4	0	0%	4	100%	0	0	0%	0	0
- Male	4	0	0%	4	100%	0	0	0%	0	0
- Female	0	0	0%	0	0%	0	0	0%	0	0
Workers										
Permanent	309	0	0%	309	100%	332	0	0%	332	100%
- Male	275	0	0%	275	100%	299	0	0%	299	100%
- Female	34	0	0%	34	100%	33	0	0%	33	100%
Other than Permanent	2,998	549	18%	2,449	82%	2,689	548	20%	2,141	80%
- Male	2,855	448	16%	2,407	84%	2,669	545	20%	2,124	80%
- Female	143	101	71%	42	29%	20	3	15%	17	85%

3. Details of remuneration/ salary/ wages, in the following format for FY 2023- 24*:

a. Median remuneration/ wages:

	Male		Female	
	Number	Median salary/ wage of respective category (in million)#	Number	Median salary/ wage of respective category (in million)#
Board of Directors (BoD)	6	7.22	2	3.57
Key Managerial Personnel	3	30.20	0	0
Employees other than BoD and KMP (Permanent)	1,119	0.90	57	0.78
Workers (Permanent)	266	0.77	8	0.79

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

	Current FY 2023-24	Previous FY 2022-23
Gross wages paid to females as % of total wages (permanent employees and worker)	3.98%**	3.86%**

*India Specific data

** Closing CTC of female / Closing CTC of all Permanent employees and Permanent workers.

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 can be reported at speakup.sbpl@soncomstars.com. In FY 2023- 24, 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, Associate Vice President - 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 that 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 FY 2023-24			Previous FY 2022-23		
	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	-

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

	Current FY 2023-24	Previous FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

8. 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 is not victimised for doing so. The Company is committed to handling matters regarding sexual harassment with sensitivity and confidentiality throughout the redressal process. In addition to this,

- We ensure that all new joiners undergo POSH training and a quick assessment during their phase of induction (includes all category of employees & workers), and a declaration form is also signed by them.

- The existing employees undergo refresher training every year, followed by an assessment covering important aspects of the policy.
- Posters on POSH covering IC Member details (Mail id and Contact number) and examples/scenarios of POSH are displayed across the organisation for awareness.
- We encourage them to take a quick quiz related to POSH to self- assess their awareness on POSH.

9. 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 ethical conduct of business, and all vendors need to comply with the code as part of the agreement/ contract.

10. Assessment for the FY 2023- 24:

	% 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 is done by the company internally as well as by OEMs as part of their audit from time to time.

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

No significant human rights related risk nor concern was identified during the assessment.

Leadership Indicators

1. Details of a business process being modified/ introduced because 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 of 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 new 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?

Certain parts of the premises/offices are accessible to differently abled visitors.

4. Details on assessment of Value Chain Partners:

	% of value chain partners (by value of business done with such partners) that were assessed:
Child Labour	Sona Comstar integrates its sustainable and responsible supply chain requirements in its vendor identification and procurement process. The company's Vendor Code of Conduct and Green Procurement Guidelines clearly demonstrate company's commitment towards ethical dealing, responsible business, sustainable procurement, resource optimisation, and social commitments; embedded in the business agreement for digital acceptance by all potential suppliers. Company's procurement team ensures vendors accept the Vendor Code of Conduct and comply with all regulations, maintaining a tracking and monitoring system for this purpose.
Forced/ Involuntary Labour	
Sexual harassment	
Discrimination at workplace	
Wages	

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 was identified during the reporting period.

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	Current FY 2023-24	Previous FY 2022-23
From 'Renewable Sources' (in Gigajoules)		
Total Electricity Consumption (A)- Solar	6,985	6,930
Total Fuel Consumption (B)	0	0
Energy consumption through Other Sources (C)	0	0
Total Energy Consumption from renewable sources (A+B+C)	6,985	6,930
From 'Non-Renewable Sources' (in Gigajoules)		
Total Electricity Consumption (D) – Grid	274,345	238,600
Total Fuel Consumption (E)	76,827	65,570
Energy consumption through Other Sources (F)	0	0
Total Energy Consumption from non-renewable sources (D+E+F)	351,172	304,170
Total Energy Consumption (Renewable + Non-Renewable)	358,157	311,100
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	0.0000112/Rupee	0.0000117/Rupee
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity[#] (Total energy consumed/ Revenue from operations adjusted for PPP)	0.0002573/\$	0.0002681/\$
Energy intensity in terms of physical output *	0.0084155	0.0083867

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

*Though Energy intensity for total number of units sold by the company has been given above as required by the BRSR format, this may not be correct representation of "energy intensity by physical output" across different years as multiple products made by the company are not comparable using a common unit of measurement.

[#]The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by World Bank for India which is 22.88.

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 FY 2023-24	Previous FY 2022-23
Water withdrawal by source (in kilolitres- KL)		
(i). Surface Water	0	0
(ii). Groundwater	0	9,061
(iii). Third Party Water	130,342	116,629
(iv). Seawater/ Desalinated water	0	0
(v). Others	390	447
Total Volume of water withdrawal (in KL) (i + ii + iii + iv + v)	130,732	126,137
Total volume of water consumption (in KL)	130,732	126,137
Water intensity per rupee of turnover (water consumed/ turnover)	0.0000041/Rupee	0.0000048/Rupee
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP)	0.0000939/\$	0.0001087/\$
Water intensity in terms of physical output *	0.0030718	0.0034004

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

*Though Water intensity for total number of units sold by the company has been given above as required by the BRSR format, this may not be correct representation of "water intensity by physical output" across different years as multiple products made by the company are not comparable using a common unit of measurement.

4. Provide the following details related to water discharge:

Parameter	Current FY 2023-24	Previous FY 2022-23
Water discharge by destination and level of treatment (in kiloliters)		
(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-liters)		

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. 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 fed to Evaporator to achieve ZLD.

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

Parameter	Please specify unit	Current FY 2023-24	Previous FY 2022-23
NOx	Ng/Nm3	73	122
SOx	Ng/Nm3	2	3
Particulate Matter (PM)	Ng/Nm3	23	32
Persistent organic pollutant (POP)			
Volatile organic compounds (VOC)		Not applicable	
Hazardous air pollutant (HAP)			

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

Footnote: Data pertains to Sona Comstar’s Gurugram plant location.

7. 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 FY 2023-24	Previous FY 2022-23
Total Scope 1 Emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	3,845	3,316
Total Scope 2 Emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	54,472	45,152
Total Scope 1 and Scope 2 emissions per rupee of turnover	Metric tonnes of CO₂ / rupee	0.0000018/Rupee	0.0000018/Rupee

Parameter	Please specify unit	Current FY 2023-24	Previous FY 2022-23
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 & 2 emissions/ Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ / adjusted for PPP	0.0000419/\$	0.0000418/\$
Total Scope 1 and Scope 2 emission intensity in terms of physical output *		0.0013703	0.0013066

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

*Though Emissions intensity for total number of units sold by the company has been given above as required by the BRSR format, this may not be correct representation of “emissions intensity by physical output” across different years as multiple products made by the company are not comparable using a common unit of measurement.

8. 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 and facilities. Total solar capacity increased from 1,505.8 kWp in 2021-22 to 1,975 kWp in 2022-23 to 2,934.5 kWp in 2023-24; the percentage of green energy increased from 3.17% in FY2023 to 3.95% in FY 2024 for Driveline Division. Sona Comstar have signed agreement to setup 18.85 MWp capacity offsite solar power plant in Haryana and Maharashtra. In the year 2023-24, in Chennai plant, a project of replacing the banned R22 refrigerant by R407C was successfully implemented and total gas replaced was 219 kgs and total AC capacity 320 TR.

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

Parameter	Current FY 2023-24	Previous FY 2022-23
Total Waste Generated (in metric Tonnes)		
Plastic Waste (A)	98	131
E-Waste (B)	0.56	11
Bio-medical Waste (C)	0.02	1
Construction and Demolition Waste (C&D) (D)	0	0
Battery Waste (E)	0.54	6
Radioactive Waste (F)	0	0
Other Hazardous Waste generated (G) (Please specify, if any)	682	350
Other Non-Hazardous Waste generated (H) (Please specify, if any)	18,769	16,062
Total Waste Generated (A+B+C+D+E+F+G+H)	19,550	16,561
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations)	0.0000006/Rupee	0.0000006/Rupee
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/ Revenue from operations adjusted for PPP)	0.0000140/\$	0.0000143/\$
Waste intensity in terms of physical output	0.0004594	0.0004465
Waste intensity (optional)- the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category Waste		
(i). Recycled	18,887	16,212
(ii). Re-used	31	19
(iii). Other recovery operations	0	0
Total	18,918	16,231
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category Waste		
(i). Incineration	448	55
(ii). Landfilling	184	58
(iii). Other disposal operations	0.003	74
Total	632	187

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

*Though Waste intensity for total number of units sold by the company has been given above as required by the BRSR format, this may not be correct representation of “waste intensity by physical output” across different years as multiple products made by the company are not comparable using a common unit of measurement.

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

The Company recycles its Hazardous & Non-Hazardous waste product through authorised 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). With the implementation of Reduce, Reuse and Recycle principles we were able to improve our water efficiency in Driveline Division.

An interconnected network of pipes and pumps with a metering system has been laid at our Manesar and Gurgaon units to collect more than 5 Lacs litres of AC drain water for reuse.

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

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (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.			

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current FY 2023-24:

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
Not applicable.					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and Rules thereunder (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
1	Extended Producer Responsibilities (EPR) under the Plastic Waste Management Rules, 2016	The Company is in process to obtain registration under EPR Regulations and make required compliance thereunder.	None	Submission of application for centralised EPR registration is delayed, due to technical glitches on the website of the concerned authorities, the same is still in process.

Leadership Indicators

1. 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:

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

Parameter	Current FY 2023-24	Previous FY 2022-23
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)		
		Not applicable

Parameter	Current FY 2023-24	Previous FY 2022-23
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). Sent to Third Party Water		
- No treatment		Not applicable
- With treatment- please specify level of treatment		
(iv). Into Seawater		
- 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- KI)		

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

Parameter	Please specify unit	Current FY 2023-24	Previous FY 2022-23
Total Scope 3 Emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent		Not available
Total Scope 3 emissions per rupee of turnover			

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. 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

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

S. 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 added 959.5. KWp and the total capacity increased to 2,934.5 KWp capacity.	Increase in Green energy/ Reduction in GHG emissions
2	ZLD Plant	50 KLD capacity	Capacity Reduction in freshwater intake
3	Installation of Variable frequency drive in 1000 cfm Air compressor	Installation of Variable frequency drive in Sullair make Air Compressor	Saving: 61,000 kWh / Year
4	Replacement of Old gen A/Cs by energy efficient units.	Replaced total 35 TR capacity of old generation air conditioners by energy efficient units.	Saving: 26,000 kWh / Year
5	Installation of Energy efficient HVLS fans	In Chennai plant, 12 number of 1 kW each, 1 HVLS fans in the shopfloor and the standalone fans in the machines were removed; capacity reduced from 25kW to 12kW.	Saving: 22,000 kWh / Year
6	Air Quality Improvement in closed premises	Installed a project in EDM section of tool and die shop in Gurgaon plant to improve air quality. Three air quality parameters are targeted to improve are: <ul style="list-style-type: none"> Carbon monoxide. PM 2.5. TVOC (Total volatile organic compounds). 	Carbon Monoxide levels reduced by 98% TVOC levels reduced by 56.7% PM2.5 levels reduced by 39%

5. 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, minimising 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
6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.
- There were no areas/materials in the value chain of the entity which have been identified as having significant adverse impact on the environment.
7. 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.	Indo American Chamber of Commerce	National
5.	Gurgaon Chamber of Commerce and Industries (GCC)	State
6.	Employers Federation of Southern India (EFSI)	State

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.	Name the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)	Reach of trade and industry chambers/ associations (State/ National)	Reach of trade and industry chambers/ associations (State/ National)	Reach of trade and industry chambers/ associations (State/ National)
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 FY 2023-24:

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 the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)	Reach of trade and industry chambers/ associations (State/ National)	Reach of trade and industry chambers/ associations (State/ National)	Reach of trade and industry chambers/ associations (State/ National)	Reach of trade and industry chambers/ associations (State/ National)
Not applicable						

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

Sona Comstar has not instituted any formal structure for local community grievance, however in case there is a concern or grievance, the same can be logged with the CSR team or the Company's representative for the respective project and adequate action will be taken, as deemed appropriate by the CSR team of the Company. Further, any aggrieved person can express their concerns through the annual feedback/ impact assessment exercise or on as and when required basis.

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

	Current FY 2023-24	Previous FY 2022-23
Directly sourced from MSMEs/ Small producers	35%	44%
Directly from within India	85%	83%

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

Location	Current FY 2023-24*	Previous FY 2022-23*
Rural	4%	4%
Semi-Urban	-	-
Urban	96%	96%
Metropolitan	-	-

Note: Place to be categorised as per RBI Classification System- rural/ semi-urban/ urban/ metropolitan

*The population in the aforementioned locations was chosen using data from the 2011 census, and the locations were classified in accordance with RBI rules.

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 marginalised/ vulnerable groups? (Yes/No)

No

- (b) From which marginalised/ 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 FY 2023-24), 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 & marginalised groups
1	Contribution to Centre for Innovation Incubation and Entrepreneurship (CIIE Initiatives-IIMA)	Community at large	
2	Construction/renovation and maintenance of basic infrastructure in Government School in Tamil Nadu	5,459 students	100%
3	Contribution to Foundation for Innovation and Technology Transfer (FITT)- "Sona-Comstar – IIT-Delhi Innovation in Mobility Program-Incubators-FY 2024"	Community at large	
4	Sona Comstar Scholarship with Ashoka University for Ashoka University Scholars	15 women	100%
5	Sona Comstar Tata Strive Skill Development Centre in Chennai*	12 students	100%
6	Sona Comstar-Digital Literacy Centres by Youthreach*	39 Students	100%

Note: *These projects were approved and initiated in the middle of the financial year. Hence, the data for the beneficiaries of the projects, are considered only till the period ended 31st March 2024.

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:

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

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

	Current FY 2023-24		Remark	Previous FY 2022-23		Remark
	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.

Nil

7. Provide the following information relating to data breaches:

(a) Number of instances of data breaches:

0

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

0%

(c) Impact, if any, of the data breaches.

Nil

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 about 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 customer scorecard survey demonstrates a satisfied customer base and brand loyalty towards our company, which is a result of the company's continued innovation, customer-first approach, and high-quality standards approach.