UNI Abex
A Neterwala Group Company

SUSTAINABILITY REPORT

2025-26



PREPARED WITH REFERENCE TO GLOBAL REPORTING INITIATIVE STANDARDS (GRI) 2021

About this Report

This Sustainability Report presents the Environmental, Social, and Governance (ESG) performance of **Uni Abex Alloy Products Limited** for the **Financial Year 2025–26**. The report outlines the Company's approach to managing material sustainability topics and provides an overview of its environmental, social, and governance performance during the reporting period.

Prepared with reference to the **Global Reporting Initiative (GRI) Standards 2021,** the report reflects Uni Abex's commitment to transparency, responsible business practices, and continuous improvement in sustainability performance. Unless otherwise specified, all information presented in this report relates to the Company's manufacturing operations under its operational control.

EDITORIAL NOTE

The report reflects Uni Abex's commitment to transparency, responsible business practices, and continuous improvement in sustainability performance.

Reporting Practices

01 REPORTING PERIOD

1st April 2025 – 31st March 2026

02 REPORTING CYCLE

Annual (Financial Year)

03 REPORTING BOUNDARY

The disclosures presented in this report cover the manufacturing operations of Uni Abex Alloy Products Limited under the Company's operational control during the reporting period.

04 FRAMEWORK ALIGNMENT

This report has been prepared with reference to:

- Global Reporting Initiative (GRI) Standards 2021
- United Nations Sustainable Development Goals
- Applicable environmental, labour, occupational health & safety, and corporate governance regulations

05 DATA SOURCES

The information presented in this report has been compiled from internal business functions, operational records, management systems, corporate policies, and other relevant organizational data.

06 STAKEHOLDER FEEDBACK

Uni Abex welcomes feedback and suggestions from stakeholders to further strengthen the quality, transparency, and relevance of its sustainability reporting practices.

01

COMPANY OVERVIEW

Uni Abex Alloy Products Limited

A NETERWALA GROUP COMPANY

UNI Abex
A Neterwala Group Company

Neterwala

COMPANY OVERVIEW

About Uni Abex Alloy Products Limited

Uni Abex Alloy Products Limited is one of India's leading manufacturers of high-performance centrifugal and static cast alloy components engineered for demanding industrial applications. With decades of metallurgical expertise and manufacturing excellence, the Company delivers technologically advanced products that operate reliably under extreme temperatures, high pressures, and corrosive operating environments across a wide range of process industries.

Established in 1972, Uni Abex has built a strong reputation for quality, engineering innovation, and customer-centric manufacturing. The Company specializes in the production of centrifugally cast tubes, reformer tubes, catalyst tubes, furnace rolls, radiant coils, static castings, fabricated assemblies, and other heat-resistant alloy components that are critical to industrial processes where operational reliability and product performance are essential.

Operating from its integrated manufacturing facility in Karnataka, India, Uni Abex combines advanced manufacturing technologies with stringent quality management systems to deliver precision-engineered products that meet internationally recognized standards. Its manufacturing capabilities are supported by comprehensive testing, inspection, machining, fabrication, and metallurgical expertise, enabling the Company to serve highly specialized customer requirements across global markets.

SINCE 1972

ESTABLISHMENT . FIVE DECADES OF METALLURGICAL EXPERTISE

About Uni Abex Alloy Products Limited

The Company's products support mission-critical operations across diverse industries, including petrochemicals, fertilizers, refineries, steel, iron ore pelletization, power generation, heat treatment, and other process industries. Through long-standing customer relationships and a strong export presence, Uni Abex serves both domestic and international markets, supplying engineered solutions that contribute to improved operational efficiency, equipment reliability, and plant performance.

Quality, innovation, operational excellence, and responsible business conduct form the foundation of Uni Abex's long-term growth strategy. The Company continues to invest in its manufacturing capabilities, technical expertise, and human capital to strengthen its position as a preferred alloy casting solutions provider for global process industries.

Recognizing the growing importance of sustainability in industrial manufacturing, Uni Abex has initiated a structured ESG journey to strengthen environmental performance, workplace practices, and governance standards. Through the release of its first Sustainability Report, the Company aims to communicate its ESG performance transparently and reaffirm its commitment to responsible manufacturing and long-term value creation.

TODAY

GLOBAL MANUFACTURER . PREFERRED ALLOY CASTING SOLUTIONS PROVIDER

Product Portfolio

Uni Abex Alloy Products Limited manufactures a diverse portfolio of high-performance heat-resistant alloy components engineered for critical industrial applications.

Leveraging advanced metallurgical expertise and precision manufacturing capabilities, the Company delivers products designed to perform reliably under extreme temperatures, high pressures, and corrosive environments. The products showcased below represent some of Uni Abex's key offerings, serving industries such as petrochemicals, fertilizers, refineries, steel, power generation, separation, and other process industries.



Reformer Tubes



Decanters



Coal Throw Pipes



Entry-Exit Rollers



DFH Roller Assembly



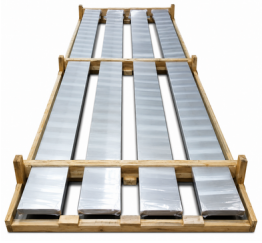
Furnace Rollers



Base Trays



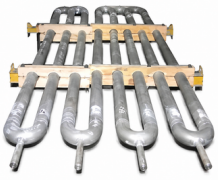
Hot Collectors



Ladder Side Member



Scroll Pipes



Radiant Coils



Tube Supporters and Hangers

Business at a Glance

Uni Abex Alloy Products Limited . FY 2025 - 26

PARAMETERS	DETAILS
Established	1972 in Thane, Mumbai, Maharashtra and shifted to Dharwad, Karnataka in 2012.
Headquarters	Mumbai, Maharashtra, India
Manufacturing Facility	Dharwad, Karnataka, India
Industry	Separation
Core Products	Centrifugal Casting (Horizontal & Vertical) & Static Casting
Markets Served	Domestic & International
End-Use Industries	Petrochemicals, Fertilizers, Refineries, Steel, Power, Heat Treatment, Iron Ore Pelletization, Other Process Industries
Manufacturing Expertise	Centrifugal & Static Alloy Castings

A Legacy of Engineering Excellence

Since its establishment in 1972, Uni Abex Alloy Products Limited has continuously evolved as a trusted manufacturer of high-performance heat-resistant alloy castings for critical industrial applications. Over more than five decades, the Company has combined metallurgical expertise, engineering excellence, and customer-focused innovation to build a strong reputation for delivering products that perform reliably under some of the most demanding operating conditions.

Throughout its journey, Uni Abex has consistently expanded its manufacturing capabilities, strengthened technical expertise, and enhanced product quality to meet the evolving requirements of global process industries. By embracing advanced manufacturing technologies, rigorous quality assurance practices, and continuous process improvement, the Company has established itself as a preferred partner for customers seeking dependable and high-performance alloy casting solutions.

The Company's growth has been guided by a long-term commitment to operational excellence, technological advancement, and responsible business practices. Strategic investments in manufacturing infrastructure, engineering capabilities, and human capital have enabled Uni Abex to strengthen its competitive position while maintaining the flexibility to address increasingly complex customer requirements across domestic and international markets.

As industries transition towards greater efficiency, reliability, and sustainability, Uni Abex continues to evolve its business with a forward-looking approach. The Company recognizes that long-term success extends beyond manufacturing excellence and increasingly depends on responsible resource management, strong governance, innovation, and the creation of shared value for stakeholders.

Today, supported by decades of technical expertise and a culture of continuous improvement, Uni Abex is well positioned to contribute to the evolving needs of global industries while advancing its sustainability journey through responsible manufacturing, ethical business conduct, and long-term value creation.

Since 1972 → **Today**

ESTABLISHMENT → **GLOBAL MANUFACTURER**

Business Model

Uni Abex Alloy Products Limited creates long-term value by combining advanced metallurgical expertise, engineering excellence, manufacturing capabilities, and customer-focused innovation. The Company's business model integrates responsible sourcing, disciplined operations, and continuous improvement to deliver high-performance alloy casting solutions that meet the evolving needs of global process industries.

INPUTS	CORE OPERATIONS	OUTPUTS	VALUES CREATED
01 Alloy Raw Materials	01 Procurement	01 Heat-Resistant Alloy Components	01 Customer Value
02 Skilled Workforce	02 Centrifugal Casting (Horizontal & Vertical)	02 Engineered Casting Solutions	02 Operational Excellence
03 Engineering Expertise	03 Static Casting	03 Reliable Industrial Products	03 Innovation
04 Manufacturing Infrastructure	04 Machining & Fabrication		04 Responsible Manufacturing
05 Energy & Utilities Technology	05 Heat Treatment		05 Sustainable Long-Term Growth
	06 Quality Assurance		
	07 Engineering R&D		

Manufacturing Excellence

Manufacturing excellence lies at the core of Uni Abex Alloy Products Limited's operations. Backed by over five decades of metallurgical expertise, the Company has developed advanced manufacturing capabilities to produce high-performance heat-resistant alloy castings that meet the demanding requirements of global process industries.

The Company's integrated manufacturing facility is equipped with centrifugal casting: HCC & VCC (Horizontal and Vertical), pull boring, TIG welding, shot blasting and heat treatment. Every stage of the manufacturing process is governed by stringent quality control mechanisms, comprehensive testing procedures, and adherence to internationally recognized manufacturing standards, ensuring that each product meets exacting technical specifications and reliability requirements.

Operational excellence at Uni Abex is driven by a culture of continuous improvement, process optimization, and technical innovation. The Company continuously strengthens its manufacturing capabilities through technology upgrades, process improvements, workforce development, and the adoption of best practices in metallurgical engineering. Its skilled team of engineers, technicians, and quality professionals plays a critical role in maintaining the Company's high standards of manufacturing excellence.

Quality, reliability, and customer satisfaction remain central to the Company's manufacturing philosophy. Through disciplined operational practices, comprehensive quality assurance systems, and a commitment to responsible manufacturing, Uni Abex continues to deliver alloy casting solutions that support the reliability, efficiency, and performance of critical industrial applications across domestic and international markets.

Products & End-Use Industries

Uni Abex Alloy Products Limited manufactures a comprehensive portfolio of high-performance heat-resistant alloy castings and engineered components designed for critical industrial applications. Leveraging advanced metallurgical expertise and precision manufacturing capabilities, the Company delivers reliable products that support demanding operational conditions across a wide range of process industries

PRODUCT CATEGORIES	TYPICAL APPLICATIONS
Centrifugally Cast Tubes	Steam reformers, cracking furnaces
Reformer Tubes	Hydrogen and Ammonia plants
Decanters	Separation, Food and Beverages, Large sewage plants
Catalyst Tubes	Fertilizer and Petrochemical Plants
Furnace Rolls	Heat Treatment and Reheating Furnaces
Radiant Coils	Process Heating Furnaces
Static Castings	Industrial Furnace Components
Fabricated Assemblies	Custom Engineered Solutions

Industries Served & Product Strengths

Industries Served

01 Petrochemicals

02 Refineries

03 Fertilizers

04 Steel

05 Power Generation

06 Separation Industries

07 Iron Ore Pelletization

08 Other Process Industries

Key Product Strengths

01 Heat-Resistant Alloy Expertise

02 Precision Engineering

03 High-Temperature Performance

04 Corrosion and Wear Resistance

05 Custom Engineered Solutions

06 Consistent Product Quality

Vision, Mission & Core Values

The vision, mission, and core values of Uni Abex Alloy Products Limited define the Company's long-term aspirations and guide its approach to engineering excellence, innovation, and responsible business growth. These principles shape strategic decisions, operational conduct, and stakeholder engagement.

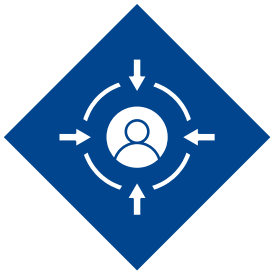
Vision

To be a global leader in advanced alloy casting solutions, shaping the future of high-temperature and process industries through metallurgical innovation and engineering excellence.

Mission

To engineer and deliver superior casting solutions through innovation, process excellence, and strong stakeholder collaboration, creating enduring impact across industries worldwide.

Core Values



Customer Centricity

We are passionately driven, customer centric, and aligned with our purpose of “touching lives of all stakeholders in society positively with technology”.



Creativity

We foster diversity in our teams and apply multi-faceted expertise to innovate.



Collaboration

We actively engage with stakeholders, build authentic relationships of trust and co-create unique solutions



Change

We lead with connectedness, constantly learning, adapting and changing.



Care

We take pride in our social responsibility, ethics and conduct business with transparency.

FY 2025-26 Progress & Recognition

FY 2025-26 marked another significant year in Uni Abex Alloy Products Limited's growth journey, characterized by strong business performance, enhanced industry engagement, and continued recognition for its commitment to operational excellence and workplace safety. The Company achieved its highest-ever annual sales of **₹218 crore**, reflecting sustained customer confidence, robust manufacturing capabilities, and its focus on delivering high-quality engineered alloy solutions across domestic and international markets.

During the year, Uni Abex actively participated in leading national and international industry forums, reinforcing its technical leadership and strengthening engagement with customers, technology partners, and industry experts.

Industry Forums & Conferences

- CRU Nitrogen + Syngas Conference, Tulsa (April 2025)
- Indian Fertilizer Conference (December 2025)
- India Energy Week, Goa (January 2026)
- CRU Nitrogen + Syngas Conference, Barcelona (February 2026)

"Demonstrating its continued commitment to knowledge sharing, innovation and collaboration within the global process industry."

> *Recognizing its continued focus on workplace environment, health, safety, and operational excellence, Uni Abex was honored with the **Bronze Award** at the **CII National EHS Excellence Awards,** reaffirming the Company's commitment to maintaining high standards of occupational health, safety, and responsible manufacturing practices.*

FY 2025-26 Highlights

KEY AREA . ACHIEVEMENT

01 BUSINESS PERFORMANCE

Achieved highest-ever annual sales of **₹218 crore**

02 INDUSTRY ENGAGEMENT

Participated in leading national and international technical conferences and industry forums

03 WORKPLACE EXCELLENCE

Participated and awarded Bronze at the CII National EHS Excellence Awards

04 STRATEGIC FOCUS

Strengthened customer engagement, technical collaboration, and industry knowledge sharing through active participation in global events

Business Performance . FY 2025-26

₹218 crore HIGHEST EVER ANNUAL SALES

Message from the Vice Chairman



Anosh Neterwala
Vice Chairman
NETERWALA GROUP

Dear Stakeholders,

For more than seven decades, the Neterwala Group has been guided by a simple belief that businesses create lasting value when they improve lives while acting responsibly towards society and the environment.

Our purpose - **"Touching lives positively through technology"** calls upon us to create value beyond business performance. It is reinforced by our commitment to customer centricity, innovation, collaboration, continuous learning, ethical conduct, transparency and social responsibility. Together, these principles provide a strong foundation for our ESG journey.

As industries transition towards a more sustainable future, sustainability is no longer a separate business agenda or merely a compliance requirement. It is integral to building resilient, competitive and responsible organizations.

As part of the Neterwala Group, Uni Abex operates at the heart of critical industries that power economies and enable modern life. Its responsibility extends beyond delivering high-quality alloy products and engineering solutions. It includes helping customers operate more safely, efficiently and sustainably while continually improving the environmental and social performance of its operations.

Message from the Vice Chairman

continued..

This inaugural ESG Report marks an important milestone. It reflects Uni Abex's commitment to integrating Environmental, Social and Governance principles into the way it invests, manufactures, innovates and leads.

We believe industrial growth and environmental stewardship must progress together. Uni Abex continues to focus on energy and water efficiency, waste reduction, material optimisation, carbon management and process improvement. These efforts will support greater operational resilience, evolving regulatory requirements and the transition to a lower-carbon economy.

Our people remain our greatest strength. We are committed to providing a safe, inclusive and respectful workplace that encourages learning, collaboration and professional growth. We will also continue to engage responsibly with our communities and create meaningful social value.

Strong governance, founded on integrity, accountability and transparency, will remain central to our progress. We recognise that sustainability is a continuous journey requiring measurable action, collaboration and long-term thinking.

On behalf of the Board, I thank our employees, customers, suppliers, partners, shareholders and communities for their continued trust and support. Together, we will build a successful and responsible business that creates sustainable value for all stakeholders.

Anosh Neterwala

Vice Chairman

NETERWALA GROUP

Sustainability at Uni Abex

At Uni Abex Alloy Products Limited, sustainability is integrated into the way the Company conducts its business, balancing economic growth with environmental responsibility, social well-being, and sound corporate governance. As a manufacturer of high-performance alloy products, the Company recognizes its responsibility to manage the environmental and social impacts of its operations while creating long-term value for customers, employees, business partners, shareholders, and the communities in which it operates.

The Company's sustainability approach is guided by responsible resource management, operational excellence, workplace safety, ethical business conduct, and regulatory compliance. Through established policies, management systems, and continual improvement initiatives, Uni Abex strives to enhance environmental performance, foster an inclusive and safe workplace, strengthen governance practices, and build resilient relationships across its value chain.

Understanding the expectations of stakeholders is fundamental to the Company's sustainability journey. During the reporting year, Uni Abex undertook a materiality assessment to identify and prioritize the environmental, social, and governance topics that are most significant to its business and stakeholders. The outcomes of this assessment provide the foundation for the disclosures presented in this report and support the Company's focus on managing the sustainability issues that are most relevant to its long-term success.

Materiality Assessment Process

Uni Abex Alloy Products Limited conducted a structured materiality assessment to identify and prioritize the Environmental, Social, and Governance (ESG) topics that are most relevant to its business and stakeholders. The assessment was carried out in alignment with the Global Reporting Initiative (GRI) Standards 2021 through the following key steps:

01

Stakeholder Mapping

Identification of key internal and external stakeholders, including employees, customers, suppliers, shareholders, business partners, and management.

02

Topic Identification

Identification of relevant ESG topics based on the Company's business activities, industry practices, sustainability frameworks, regulatory requirements, and stakeholder expectations.

03

Prioritization

Evaluation of identified topics based on their significance to stakeholders and their impact on the Company's business, operations, and long-term sustainability.

04

Validation

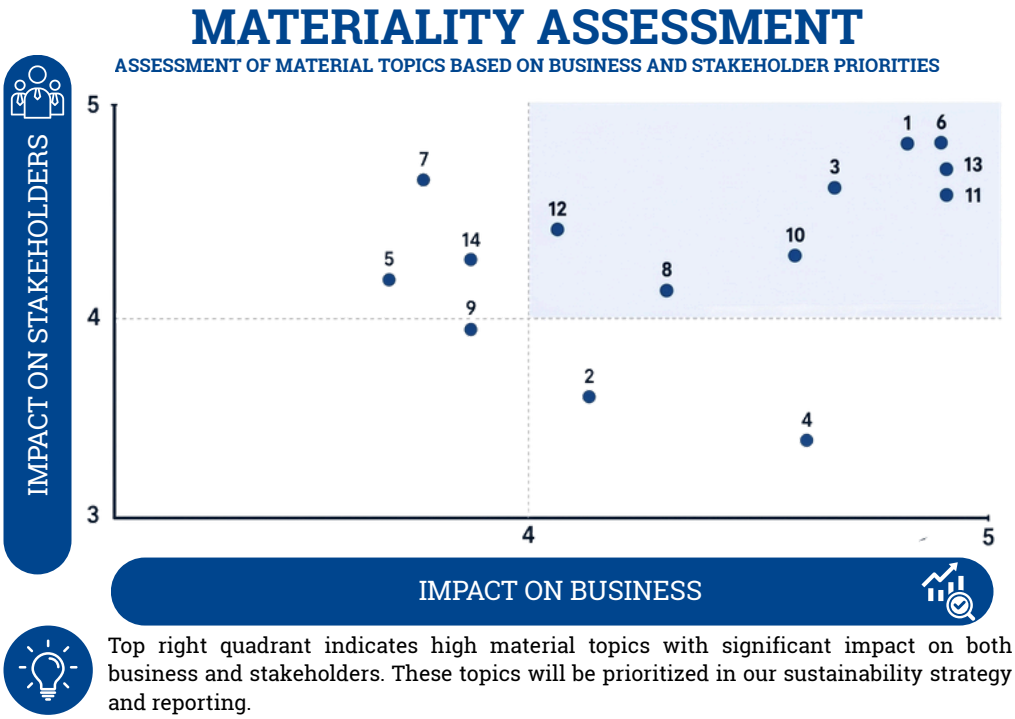
Review and validation of the prioritized material topics by the Company's management to ensure alignment with business strategy and sustainability objectives.

05

Reporting

The final set of material topics forms the basis of this Sustainability Report and guides the Company's ESG disclosures, management approaches, and performance reporting.

Materiality Matrix



Top right quadrant indicates high material topics with significant impact on both business and stakeholders. These topics will be prioritized in our sustainability strategy and reporting.

MATERIAL TOPICS . IDENTIFIED THROUGH THE ASSESSMENT

01. Climate Change, Energy & Decarbonization
02. Water Stewardship
03. Circular Economy & Waste Management
04. Sustainable Materials & Responsible Sourcing
05. Chemical & Environmental Management
06. Occupational Health, Safety & Well Being
07. Talent Development & Employee Experience
08. Human Rights, Labour practices & Inclusion
09. Community & Stakeholder Engagement
10. Employee Engagement & Ethical Workplace
11. Corporate Governance, Ethics & Compliance
12. Risk Management, Business Resilience & Cybersecurity
13. Product Responsibility & Customer Trust
14. ESG Performance, Transparency & Accountability

Supporting the Sustainable Development Goals

Uni Abex Alloy Products Limited recognizes the United Nations Sustainable Development Goals (UN SDGs) as a global framework for advancing sustainable development. Through its environmental stewardship, employee well-being, responsible business practices, corporate governance, and community engagement initiatives, the Company contributes to the achievement of multiple SDGs that are relevant to its operations and stakeholders.

While sustainability initiatives continue to evolve, Uni Abex remains committed to integrating responsible practices into its business strategy and creating long-term value for society, the environment, and the economy. The SDGs highlighted below reflect the Company's contribution through its policies, management approaches, and operational initiatives undertaken during the reporting year.

17 UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS



SDG Contribution Table



SDG 1 - No Poverty

Supports employee well-being through fair employment practices, statutory benefits, and CSR initiatives benefiting local communities.



SDG 2 - Zero Hunger

Provides canteen facilities for employees and supports community development initiatives through CSR programs.



SDG 3 - Good Health & Well Being

Promotes occupational health and safety through medical check-ups, workplace health monitoring, PPE, safety training, and employee wellness initiatives.



SDG 4 - Quality Education

Invests in employee learning and capability development through technical training, skill enhancement, apprenticeships, and awareness programs.



SDG 5 - Gender Equality

Promotes an inclusive workplace through Equal Opportunity, POSH, maternity and paternity benefits, and fair employment practices.



SDG 6 - Clean Water & Sanitation

Monitors water consumption and implements responsible water and wastewater management practices supported by operational procedures.



SDG 7 - Affordable & Clean Energy

Maximizes the use of captive renewable energy through wind and solar power while improving energy efficiency across operations.



SDG 8 - Decent Work & Economic Growth

Provides safe working conditions, employee benefits, learning opportunities, and fair employment practices to support sustainable growth.



SDG 9 - Industry, Innovation & Infrastructure

Strengthens manufacturing excellence through advanced production processes, quality management systems, and continual operational improvements.

SDG Contribution Table

continued..

SUSTAINABLE DEVELOPMENT GOALS . UNI ABEX'S CONTRIBUTION



SDG 10 - Reduced Inequalities

Encourages equal opportunity, diversity, and fair treatment across all employment practices.



SDG 11 - Sustainable Cities & Communities

Contributes to community development through CSR initiatives focusing on education, healthcare, and skill development.



SDG 12 - Responsible Consumption & Production

Promotes responsible material use through scrap utilization, waste management, resource efficiency, and responsible chemicals management.



SDG 13 - Climate Action

Monitors greenhouse gas emissions, increases renewable energy utilization, and implements initiatives to improve energy and carbon performance.



SDG 14 - Life Below Water

Supports water quality protection through responsible wastewater management and measures to prevent environmental pollution



SDG 15 - Life On Land

Supports biodiversity conservation through its Biodiversity & Land Use Policy, responsible environmental management practices, and tree plantation initiatives.



SDG 16 - Peace, Justice & Strong Institutions

Upholds ethical business practices through its Code of Conduct, Whistle Blower Policy, compliance framework, and corporate governance mechanisms.



SDG 17 - Partnership for the Goals

Collaboration with customers, suppliers, industry associations, certification bodies, CSR implementation partners, and other stakeholders to advance responsible business practices and sustainable development.

02

ENVIRONMENT

Environmental Stewardship . Climate Action . Resource Efficiency

A NETERWALA GROUP COMPANY

UNI Abex
A Neterwala Group Company

Neterwala

Our Environmental Commitment

3.1 . ENVIRONMENTAL STEWARDSHIP

Environmental stewardship is an integral part of Uni Abex Alloy Products Limited's approach to responsible manufacturing and sustainable business growth. Recognizing the environmental impacts associated with industrial operations, the Company is committed to conducting its manufacturing activities in a manner that minimizes resource use, reduces emissions, prevents pollution, and supports long-term ecological balance.

Uni Abex has established a structured environmental management approach supported by documented policies, operational procedures, and management systems that guide the responsible use of natural resources across manufacturing operations. Environmental considerations are integrated into day-to-day decision-making, with a focus on energy efficiency, water conservation, waste management, air emissions monitoring, and the responsible use of raw materials.

The Uni Abex's environmental commitments are reinforced through dedicated policies covering climate change and greenhouse gas emissions, energy management, water stewardship, air emissions, and materials, chemicals, and waste management. These policies define the Company's approach to environmental performance and provide the foundation for continual improvement.

A key pillar of Uni Abex's environmental strategy is the adoption of renewable energy. During the reporting year, approximately **99.56%** of the Company's electricity requirement was met through captive renewable energy sourced from solar and wind, significantly reducing dependence on conventional grid electricity. This has enabled Uni Abex to substantially lower operational emissions associated with electricity consumption.

Through responsible environmental management, continuous monitoring, and a culture of operational excellence, Uni Abex remains committed to protecting natural resources, reducing environmental impact, and contributing to a more sustainable industrial ecosystem.

Environmental Focus Areas

EIGHT MANAGEMENT AREAS . APPROACH & COMMITMENT

01 CLIMATE CHANGE

Greenhouse gas management and renewable energy adoption

02 ENERGY

Energy efficiency and captive renewable energy

03 WATER

Responsible withdrawal and efficient utilization

04 MATERIALS

Resource efficiency and increased recycled material usage

05 AIR EMISSIONS

Periodic monitoring in compliance with regulations

06 WASTE

Segregation, safe handling, and authorized disposal

07 BIODIVERSITY

Responsible land use and habitat protection

08 ENVIRONMENTAL COMPLIANCE

Adherence to applicable environmental laws and regulations





Uni Abex Manufacturing Facility - Karnataka, India

Materials & Resource Efficiency

3.2 . GRI 301: MATERIALS

Efficient management of raw materials is fundamental to Uni Abex Alloy Products Limited's manufacturing operations and environmental performance. The Company is committed to optimizing material use, reducing waste generation, and increasing the utilization of recycled materials to support responsible manufacturing and resource conservation.

During the reporting year, the Company utilized a range of alloying materials, including nickel, ferro-alloys, pure alloys, and other specialty alloys, to manufacture high-performance heat-resistant alloy castings. These materials are essential for delivering the technical performance, durability, and quality demanded by industrial applications served by Uni Abex.

A key focus area for the Company is enhancing circularity through the increased utilization of recycled materials. During the reporting year, Uni Abex consumed **1,538,217 kg** of recycled scrap in its manufacturing process, reflecting its continued commitment to material efficiency and resource conservation. Additionally, the utilization of in-house generated scrap increased from **40% to 48%**, contributing to reduced dependence on virgin raw materials and improved manufacturing efficiency.

FY 2025 - 26 MATERIAL CATEGORIES

MATERIAL CATEGORIES	CONSUMPTION (KG)
Nickel	213,217
Ferro Alloys	132,930
Pure Alloys	117,473
Other Alloys	106,654
Total	**5,70,274**

Materials Efficiency Initiatives

The Company continued to strengthen material efficiency through:

- Increased utilization of internally generated scrap.
- Continuous monitoring of raw material consumption and production yield.
- Optimization of manufacturing processes to minimize material losses.
- Responsible handling and storage of raw material and chemicals through established operational procedures.

Resource Efficiency Highlights

RECYCLED SCRAP UTILIZED	IN-HOUSE SCRAP UTILIZATION
1,538,217 KG	40% → 48%

MATERIAL CONSUMPTION MONITORING	RESOURCE EFFICIENCY PROGRAMME
Implemented	Ongoing





Material Efficiency Programs . Manufacturing Operations

Energy Management

3.3 . GRI 302: ENERGY

Energy plays a critical role in Uni Abex Alloy Products Limited's manufacturing operations, and the Company is committed to improving energy efficiency while increasing the use of cleaner energy sources to reduce its environmental footprint. Guided by its Energy Consumption & Greenhouse Gas Emissions Policy, Uni Abex adopts a systematic approach to monitoring energy consumption, promoting efficient energy utilization, and strengthening the transition towards renewable energy across its operations.

During the reporting year, the Company consumed energy from multiple sources, including purchased electricity, captive renewable energy, diesel, and LPG. A significant milestone in its energy transition has been the extensive use of captive renewable power, with approximately **99.56%** of its total electricity requirement being met through **captive wind and solar energy.** Further strengthening this transition, the Company commissioned its captive solar power facility in March 2026, complementing its existing renewable energy portfolio and enhancing the share of clean energy in its operations. This has substantially reduced dependence on conventional grid electricity while supporting the Company's decarbonization efforts.

In addition to expanding renewable energy adoption, Uni Abex continued to implement energy conservation initiatives aimed at improving operational efficiency. Measures such as the replacement of conventional lighting with energy-efficient LED fixtures, optimization of cutting operations by using plasma, and periodic internal energy audits contributed to improving energy performance and promoting responsible energy management across its manufacturing facilities. Through these initiatives, the Company continues to enhance operational efficiency while advancing its long-term commitment to sustainable energy management and climate action.

Energy Management

Energy Consumption by Source

ENERGY SOURCE	UNIT	CONSUMPTION
Purchased Electricity (Grid)	GJ	80.02
Solar (Renewable)	GJ	791.14
Wind (Renewable)	GJ	17,126.57
Diesel (Stationary)	GJ	145.61
LPG (Stationary)	GJ	9,161.79
Diesel (Mobile)	GJ	211.63
Petrol (Mobile)	GJ	174.09
Total	**GJ**	**27,690.85**

Energy Consumption by Category

ENERGY CATEGORY	ENERGY SOURCES INCLUDED	CONSUMPTION (GJ)
Renewable Energy	Solar + Wind (Renewable)	17,917.71
Non-Renewable Energy	Purchased Electricity (Grid), Diesel (Stationary), LPG (Stationary), Diesel (Mobile), Petrol (Mobile)	9773.14
Total Energy Consumption	**All Sources**	**27,690.85**

Energy Management



Captive Solar & Wind Energy . Powering Uni Abex's Manufacturing Operations

Energy Efficiency Initiatives

During the reporting year, the Company implemented several initiatives to improve energy efficiency and optimize energy consumption, including:

- Replacement of conventional lighting with LED lighting systems.
- Optimization of plasma cutting operations to improve energy performance.
- Periodic internal energy audits to identify opportunities for energy conservation.
- Continuous monitoring of energy consumption across manufacturing operations.
- Increased utilization of captive renewable energy to reduce dependence on conventional grid electricity.

Energy Performance Highlights

INDICATORS	FY 2025 - 26
Total Electricity Consumption	4,999.37 MWh
Renewable Electricity Share	99.56%
Grid Electricity Share	0.44%
Internal Energy Audit	Conducted
Energy Efficiency Programme	Ongoing

Climate Change & Greenhouse Gas Emissions

3.4 . GRI 305: EMISSIONS

Climate change is one of the defining environmental challenges of our time, and Uni Abex Alloy Products Limited recognizes its responsibility to manage and reduce greenhouse gas (GHG) emissions associated with its operations. Guided by its Energy Consumption & Greenhouse Gas Emissions Policy, the Company adopts a structured approach to monitoring emissions, improving energy efficiency, and increasing the use of renewable energy to support sustainable manufacturing and long-term environmental stewardship.

The Company regularly assesses its greenhouse gas emissions to better understand its carbon footprint, identify opportunities for operational improvement, and support informed decision-making. A significant contributor to the Company's climate strategy is its extensive utilization of captively generated renewable energy, which substantially reduces dependence on conventional grid electricity and supports lower operational emissions.

GHG Inventory Overview

Uni Abex prepares an annual Greenhouse Gas (GHG) Inventory to quantify emissions associated with its operations and value chain. The inventory provides a comprehensive assessment of the Company's greenhouse gas emissions and supports performance monitoring, emission reduction planning, and transparent environmental reporting. During the reporting year, emissions were assessed across direct operations, purchased electricity, and relevant upstream and downstream value chain activities.

Climate Change & GHG Emissions

Reporting Boundary

PARAMETERS	DESCRIPTION
Reporting Period	1st April 2025 – 31st March 2026
Organizational Boundary	Manufacturing operations under the operational control of Uni Abex Alloy Products Limited
Inventory Coverage	Direct operations, purchased electricity, and relevant upstream & downstream value chain activities
Emission Categories	Scope 1 (Direct), Scope 2 (Indirect Energy) and applicable Scope 3 (Other Indirect) emissions
Scope 2 Reporting	Reported using both Location-based and Market-based approaches

Climate Performance Highlights

INDICATORS	FY 2025 - 26
Total GHG Emissions	17,927.92 tCO_2e
Carbon Intensity	4.29 tCO_2e/tonne of production
Operational Carbon Intensity (Scope 1&2)	0.15 tCO_2e/tonne of production
Renewable Energy Consumption	4,977.14 MWh
Emissions Avoided through Renewable Energy	3,533.80 tCO_2e

Scope 1 Emissions

DIRECT GHG EMISSIONS FROM OWNED OR CONTROLLED SOURCES

Scope 1 emissions comprise direct greenhouse gas emissions from sources that are owned or controlled by the Company. For Uni Abex, these emissions primarily arise from the combustion of fuels used in manufacturing processes and Company-operated vehicles. Continuous monitoring of fuel consumption enables the Company to understand its direct emissions profile, identify improvement opportunities, and implement measures to enhance operational efficiency.

During the reporting year, Scope 1 emissions amounted to **608.34 tCO_2e**, with stationary fuel combustion accounting for the majority of direct emissions. LPG consumed in manufacturing operations represented the largest emission source within Scope 1, while diesel generator usage and fuel consumption from Company-operated vehicles contributed comparatively smaller shares.

Scope 1 Emissions by Source

SOURCE	EMISSIONS (tCO_2e)	SHARE (%)
LPG (Stationary Combustion)	569.34	93.6%
Diesel Generator	10.85	1.8%
Diesel for Company Vehicle	15.76	2.6%
Petrol for Company Vehicle	12.39	2.0%
Total Scope 1 Emissions	**608.34**	**100%**

Scope 2 Emissions

INDIRECT GHG EMISSIONS FROM PURCHASED ELECTRICITY

Scope 2 emissions represent indirect greenhouse gas emissions associated with the generation of purchased electricity consumed by the Company. Uni Abex has significantly reduced its Scope 2 emissions through the extensive adoption of captively generated renewable electricity. During the reporting year, approximately **99.56%** of the Company's electricity requirement was met through captive wind and solar power, substantially reducing reliance on conventional grid electricity.

In line with the GHG Protocol Scope 2 Guidance, the Company reports Scope 2 emissions using both the location-based and market-based approaches. As most of the electricity consumed is generated through captive renewable energy, the reported emissions under both accounting approaches are identical for the reporting year.

Scope 2 Emissions

INDICATORS	FY 2025 - 26
Grid Electricity Consumption	22.22 MWh
Captive Renewable Electricity	4,977.14 MWh
Total Electricity Consumption	4,999.37 MWh
Renewable Electricity Share	99.56%
Scope 2 (Location-Based)	14.78 tCO_2e
Scope 2 (Market-Based)	14.78 tCO_2e

*{**Note:** Location-based and market-based Scope 2 emissions are reported as identical because the Company did not use any contractual instruments (such as Renewable Energy Certificates, Guarantees of Origin, green tariffs, or renewable power purchase agreements) for purchased electricity during the reporting period. Accordingly, market-based emissions have been calculated using the same emission factor as the location-based method, in line with the GHG Protocol Scope 2 Guidance.}*

KEY INSIGHT

*The Company's continued investment in captive renewable energy has significantly reduced operational emissions associated with electricity consumption. With renewable sources contributing nearly all electricity requirements, Scope 2 emissions represented only **0.1%** of the Company's total greenhouse gas emissions during the reporting year.*

Scope 3 Emissions

INDIRECT GHG EMISSIONS ACROSS THE VALUE CHAIN

Scope 3 emissions represent indirect greenhouse gas emissions that occur across the Company's value chain but are not owned or directly controlled by Uni Abex Alloy Products Limited. These emissions arise from activities such as the procurement of raw materials, transportation and distribution, business travel, employee commuting, waste generated during operations, and downstream logistics. Monitoring Scope 3 emissions enables the Company to better understand the broader environmental impacts associated with its business activities and identify opportunities to engage with suppliers, logistics partners, and other stakeholders in reducing value chain emissions.

During the reporting year, Scope 3 emissions totaled **17,304.80 tCO_2e**, accounting for approximately **96.5%** of the Company's total greenhouse gas emissions. The majority of these emissions were associated with downstream transportation and distribution, followed by emissions from purchased goods and services, reflecting the carbon footprint associated with raw material procurement and product distribution.

Scope 3 Emissions - Upstream Activities

CATEGORIES	EMISSIONS (tCO_2e)
Purchased Goods & Services	5,226.96
Employee Commuting	139.42
Business Travel	121.22
Upstream Transportation & Distribution	73.37
Waste Generated in Operations	15.29
Total Upstream Scope 3 Emissions	**5,576.26**

Scope 3 Emissions

Scope 3 Emissions - Downstream Activities

CATEGORIES	EMISSIONS (tCO_2e)
Downstream Transportation & Distribution	11,728.54
Total Downstream Scope 3 Emissions	**11,728.54**

Scope 3 Contribution to Total GHG Emissions

EMISSION SCOPE	EMISSIONS (tCO_2e)	SHARE (%)
Scope 1	608.34	3.4%
Scope 2	14.78	0.1%
Scope 3	17,304.80	96.5%
Total GHG Emissions	**17,927.92**	**100%**

Understanding the Company's Emissions Profile

The Company's emissions profile indicates that the majority of its greenhouse gas emissions occur outside its direct operations, primarily through upstream procurement activities and downstream transportation of finished products. While Uni Abex has significantly reduced operational emissions through the adoption of captive renewable energy, continued collaboration with suppliers, logistics partners, and other value chain stakeholders will remain important in addressing indirect emissions over the long term.

The Company continues to monitor its greenhouse gas inventory to better understand emission hotspots, evaluate reduction opportunities, and strengthen climate-related decision-making across its operations and value chain.

GHG Emissions Intensity

CARBON PERFORMANCE RELATIVE TO PRODUCTION OUTPUT

In addition to monitoring absolute greenhouse gas emissions, Uni Abex evaluates emissions intensity to assess carbon performance relative to production output. Intensity-based indicators provide a meaningful measure of operational efficiency by normalizing emissions against total production, enabling consistent performance evaluation across reporting periods.

During the reporting year, the Company produced **4,171.79 Tonnes** of products. Based on this production volume, the operational carbon intensity remained low due to the extensive utilization of captive renewable energy, while the total carbon intensity reflects emissions generated across the entire value chain, including Scope 3 emissions.

GHG Emissions Intensity

INDICATORS	FY 2025 - 26
Total Production	4,171.79 Tonnes
Operational Carbon Intensity	0.15 tCO_2e/Tonne of production
Total Carbon Intensity (Scope 1, 2 & 3)	**4.29 tCO_2e/Tonne of production**

*{**Note:** Carbon intensity has been calculated by dividing greenhouse gas emissions by the total production of **4,171.79 Tonnes** during the reporting period}*

Air Emissions Monitoring

3.5 . PERIODIC MONITORING FROM MANUFACTURING OPERATIONS

Uni Abex Alloy Products Limited periodically monitors air emissions from its manufacturing operations through **National Accreditation Board for Testing and Calibration Laboratories(NABL)-accredited** third-party environmental laboratory in accordance with applicable regulatory requirements. Air emissions are assessed across key emission sources including the induction furnace, shot blast machine, sand reclamation plant, knock-out section, and pattern shop.

Air Emission Monitoring Summary

EMISSION SOURCE	POLLUTANTS MONITORED	MONITORING FREQUENCY	MONITORING AGENCY	COMPLIANCE STATUS
Induction Furnace	PM, SO_2, NO_x	Periodic	Third Party laboratory	Within Permissible Limits
Shot Blast Machine	PM, SO_2, NO_x	Periodic	Third Party laboratory	Within Permissible Limits
Sand Reclamation Plant	PM, SO_2, NO_x	Periodic	Third Party laboratory	Within Permissible Limits
Knockout Section	PM, SO_2, NO_x	Periodic	Third Party laboratory	Within Permissible Limits
Pattern Shop	PM, SO_2, NO_x	Periodic	Third Party laboratory	Within Permissible Limits

Annual Air Emissions

POLLUTANTS	ANNUAL EMISSIONS (Tonnes/YEAR)
Particulate Matter (PM)	0.13
Sulphur Dioxide (SO_2)	0.02
Nitrogen Oxides (NO_x)	0.07

*{**Note:** Annual emissions are estimated based on periodic stack monitoring conducted by an authorized third-party environmental laboratory and corresponding operating hours of each emission source}*

Water Stewardship

3.6 . GRI 303: WATER AND EFFLUENTS

Water is an essential resource for Uni Abex Alloy Products Limited's manufacturing operations, and the Company is committed to its responsible management through efficient utilization, conservation, and continuous monitoring. Guided by its Water Management Policy and supporting operational procedures, Uni Abex adopts a structured approach to managing water resources while minimizing environmental impacts associated with water use.

The Company's water management approach focuses on responsible withdrawal, efficient consumption, prevention of water loss, regular monitoring of water usage, and compliance with applicable regulatory requirements. Periodic water audits and operational controls enable the Company to identify opportunities for improving water efficiency and strengthening sustainable water management practices across its operations.

During the reporting year, the Company sourced water from **Borewell** and **Karnataka Industrial Areas Development Board (KIADB)** water supply to meet its operational requirements. Water consumption was regularly monitored to support efficient utilization and maintain responsible water management across manufacturing activities.

Water Management Approach

FOCUS AREA	MANAGEMENT APPROACH
Water Sources	Borewell and KIADB water supply
Water Monitoring	Regular monitoring of withdrawal and consumption
Water Efficiency	Internal water audits and efficiency initiatives
Wastewater Management	Managed through established operational procedures
Regulatory Compliance	Compliance with applicable water-related regulations

Water Stewardship

Water Performance

INDICATORS	FY 2025 - 26
Total Water Withdrawal	20,766 KL
Total Water Consumption	20,766 KL

Water Conservation Initiatives

The Company continued to strengthen responsible water management through:

- Regular monitoring of water withdrawal and consumption.
- Periodic internal water audits to identify efficiency improvement opportunities.
- Preventive maintenance of water distribution systems to minimize losses.
- Implementation of operational procedures for wastewater management and water quality monitoring.
- Employee awareness on responsible water usage as part of environmental management practices.

Waste Management & Resource Circularity

3.7 . GRI 306: WASTE

Responsible waste management forms an integral part of Uni Abex Alloy Products Limited's environmental management practices. Guided by its Materials, Chemicals & Waste Management Policy and supported by documented operational procedures, the Company manages waste generated from its manufacturing operations through systematic segregation, safe handling, storage, transportation, and disposal in compliance with applicable environmental regulations.

Waste generated during manufacturing operations is segregated based on its characteristics and managed through authorized third-party waste management agencies for treatment, recycling, recovery, or disposal, as applicable. The Company regularly monitors waste generation and disposal practices to ensure regulatory compliance and responsible environmental management.

In addition to responsible waste disposal, Uni Abex continues to improve resource efficiency by increasing the utilization of internally generated scrap in its manufacturing process. During the reporting year, the utilization of in-house generated scrap increased from **40% to 48%**, contributing to improved material utilization and reduced consumption of virgin raw materials.

Waste Management Approach

FOCUS AREA	MANAGEMENT APPROACH
Waste Segregation	Segregation of waste based on its category
Storage & Handling	Safe storage and handling through documented procedures
Transportation & Disposal	Managed through authorized third-party waste management agencies
Monitoring	Periodic monitoring of waste generation and disposal
Resource Efficiency	Increased utilization of internally generated scrap

Waste Management & Resource Circularity

Waste Generation

INDICATORS	FY 2025 - 26
Total Waste Generated	235.60 Tonnes
Non-Hazardous Waste	220.48 Tonnes
Hazardous Waste	15.12 Tonnes
Waste Diverted from Disposal	0%
Waste Sent for Disposal	100%

Resource Efficiency Highlights

INDICATORS	PERFORMANCE
In-House Scrap Utilization	40% → 48%
Waste Monitoring	Implemented
Third Party Waste Management	Implemented through authorized agencies

Waste Management Operations









Segregation, Storage & Handling . Waste Management Operations at Uni Abex

Biodiversity & Land Use

3.8 . GRI 304: BIODIVERSITY

Uni Abex Alloy Products Limited recognizes the importance of conserving biodiversity and minimizing the environmental impacts of its operations on surrounding ecosystems. Guided by its Biodiversity & Land Use Policy, the Company is committed to conducting its operations responsibly while complying with applicable environmental regulations relating to land use and biodiversity conservation.

The Company evaluates environmental aspects associated with its operations and seeks to avoid activities that could result in significant adverse impacts on biodiversity. Environmental considerations are incorporated into operational planning and land use practices to support responsible environmental management.

During the reporting year, the Company's manufacturing operations were not located within or adjacent to protected areas or areas of high biodiversity value, and no significant impacts on biodiversity or natural habitats were identified. No habitat restoration projects or activities affecting endangered species were reported during the reporting period.

KEY INSIGHT . FY 2025-26

The Company's manufacturing operations were not located within or adjacent to protected areas or areas of high biodiversity value, and no significant impacts on biodiversity or natural habitats were identified.

Environmental Compliance

3.9 . GRI 307: ENVIRONMENTAL COMPLIANCE

Compliance with applicable environmental laws and regulations forms an integral part of Uni Abex Alloy Products Limited's environmental management approach. Through its documented environmental policies, operational procedures, and monitoring mechanisms, the Company strives to ensure that its manufacturing operations are conducted in accordance with applicable statutory and regulatory requirements.

Environmental compliance is supported through periodic monitoring, internal reviews, and implementation of documented procedures covering air emissions, water management, waste management, hazardous substances, chemical handling, and resource conservation. These practices enable the Company to identify compliance obligations, monitor environmental performance, and implement corrective actions whenever required.

During the reporting year, no significant instances of non-compliance with environmental laws or regulations, including fines or penalties, were reported.

COMPLIANCE STATUS. FY 2025-26

No significant instances of non-compliance with environmental laws or regulations, including fines or penalties, were reported during the reporting year.

03

SOCIAL

People . Well-Being . Community

A NETERWALA GROUP COMPANY

UNI Abex
A Neterwala Group Company

Neterwala

Message from the Group President



Kuldeep Bhan
Group President - Global Metallurgy Business
NETERWALA GROUP

Dear Stakeholders,

For us, sustainability is not only an environmental responsibility, it is fundamental to building a resilient business, empowering people and creating lasting value for society.

At Uni Abex, more than **90%** of our current energy requirements are met through green energy sources, including **wind and solar power.** Building on this strong foundation, we are working to progressively increase the share of green energy across our other metallurgy businesses. Over the next five years, our ambition is to meet the substantial majority of our energy requirements through green sources, wherever technically and operationally feasible.

Uni Abex is also working towards becoming water neutral within the same period, supported by water conservation, recycling and reuse, rainwater harvesting, process improvements and responsible replenishment initiatives.

Our people will be central to achieving these ambitions. We remain deeply committed to attracting, developing and nurturing the right talent—from the grassroots to management positions. By strengthening skills, encouraging continuous learning and creating meaningful career pathways, we aim to build a future-ready workforce capable of driving innovation and responsible growth.

Message from the Group President

continued..

Our commitment extends beyond our operations. Through our CSR initiatives, we support skill development and employability programs with the **Smile Foundation**, complementing the Government of India's skill development mission. We also support the **Aahwahan Foundation's Diabetes-Free Village Initiative.** Over the years, our community engagement has included grassroots healthcare and education, establishing a healthcare centre near the Belur Industrial Estate, supporting elderly care, and helping local Panchayat schools create classrooms and computer laboratories.

Strong governance underpins every aspect of this journey. We are committed to aligning our policies and business practices with the highest standards of ethics, transparency and accountability, while contributing to the **United Nations Sustainable Development Goals.**

Our ambitions are challenging, but meaningful transformation demands courage and collective action. With the support of our employees, customers, partners and communities, we will build a metallurgy business that is greener, stronger and more inclusive.

Kuldeep Bhan

Group President - Global Metallurgy Business

NETERWALA GROUP

Our People

At Uni Abex Alloy Products Limited, people are the driving force behind the Uni Abex's operational excellence, innovation, and long-term success. The Uni Abex recognizes that a motivated, capable, and engaged workforce is essential for delivering high-quality products, driving continuous improvement, and building a resilient organization.

Uni Abex is committed to fostering a workplace built on the principles of safety, respect, inclusivity, integrity, and continuous learning. Through well-defined policies, structured people-management practices, and continuous engagement, the Uni Abex aims to create an environment where every employee can grow professionally, contribute meaningfully, and thrive personally.

The Uni Abex's commitment to social responsibility extends beyond its workforce to encompass contractors, suppliers, business partners and the communities in which it operates. By upholding fair employment practices, ensuring safe and healthy working conditions, and encouraging shared responsibility for social development, Uni Abex seeks to create long-term value for all its stakeholders.

During the reporting year, the Uni Abex continued to strengthen its people management framework through structured competency development programs, employee welfare initiatives, safety training, engagement activities, and community outreach efforts. These initiatives reflect Uni Abex's continued commitment to creating a workplace where people are valued, supported, and empowered.

The following sections outline the Uni Abex's approach, policies, initiatives, and performance across key social topics, reflecting its continued commitment to responsible employment practices, employee well-being, workplace safety, and community engagement.



Workforce Profile

4.2 . DIVERSE . SKILLED . COMMITTED

Uni Abex Alloy Products Limited believes that a diverse, skilled, and committed workforce is fundamental to achieving operational excellence and delivering long-term value to its stakeholders. Guided by its human resource policies and employment practices, the Uni Abex fosters a workplace culture that promotes fairness, inclusivity, professional growth, and shared responsibility.

The Uni Abex's workforce comprises employees across its corporate office and manufacturing operations, bringing together technical expertise, operational experience, and professional capabilities that contribute to the Uni Abex's continued growth. Employees are engaged across various age groups and functional roles, supported through structured recruitment, learning, and development processes.

During the reporting year, the Uni Abex's workforce primarily consisted of permanent employees engaged across different age groups and functional areas. Uni Abex also promotes workplace diversity by encouraging equal opportunity across gender, background, and abilities, wherever roles and operational requirements permit.

Employee Distribution by Location, Age Group & Gender

LOCATION	EMPLOYMENT TYPE	BELOW 30 YEARS	30 - 50 YEARS	ABOVE 50 YEARS	TOTAL
Head Office	Permanent	3	8	4	15
Plant Level	Permanent	14	67	8	89
Total Employees		**17**	**75**	**12**	**104**

Workforce Profile

Gender Diversity

CATEGORY	MALE	FEMALE	OTHERS	PwD	TOTAL
Employees	88	15	0	1	104

The workforce profile demonstrates a balanced blend of experienced professionals and young talent, enabling effective knowledge transfer, operational continuity, and capability development across the organization. Uni Abex remains committed to nurturing this workforce through fair employment practices, continuous learning, safe working conditions, and inclusive workplace policies.



Workforce Profile . Uni Abex Manufacturing & Corporate Operations

Employment & Employee Well-Being

4.3 . FAIR EMPLOYMENT PRACTICES . EMPLOYEE WELL-BEING . GROWTH

Uni Abex Alloy Products Limited is committed to fostering a workplace that promotes fair employment practices, employee well-being, and professional growth. The Uni Abex recognizes that engaged, well-supported employees are essential to sustaining operational excellence and long-term organizational success.

The Uni Abex's employment practices are guided by established human resource policies and procedures that promote fairness, transparency, and compliance with applicable labour laws and regulatory requirements. The Uni Abex is committed to creating an environment where employees are supported through structured employment terms, opportunities for development, and well-being initiatives.

Employment Practices

Uni Abex follows a structured recruitment and employment process aimed at attracting and retaining competent professionals across its operations. Employment decisions are based on merit, qualifications, and role requirements, ensuring equal opportunity for all candidates regardless of gender, background, or other personal characteristics.

The Uni Abex is committed to maintaining fair and transparent employment conditions by providing clearly defined terms of employment, structured working hours, leave entitlements, and appropriate compensation. Uni Abex adheres to applicable labour laws, statutory requirements, and human resource policies to safeguard employees' rights and interests.

Employment & Employee Well-Being

Fair Remuneration & Living Wage

Uni Abex is committed to providing fair, equitable, and responsible remuneration to all employees. The Company ensures compliance with all applicable statutory minimum wage requirements across its operations while striving to provide compensation that supports a decent standard of living. As part of its commitment to responsible employment practices, the Company periodically assesses employee remuneration against recognized Living Wage benchmarks and reviews compensation as part of its annual remuneration planning process.

During FY 2025–26, a Living Wage assessment was conducted using a methodology recognized under the IDH Living Wage Benchmark Methodologies Recognition Process. The assessment covered all eligible employees and confirmed that **100%** of employees were paid at or above the applicable Living Wage benchmark. The Company continues to review remuneration periodically and monitor Living Wage benchmarks to support fair and responsible employment practices.

PUBLIC TARGET . LIVING WAGE COMMITMENT

Maintain 100% of direct employees paid at or above the applicable Living Wage benchmark through FY 2030. Progress towards this commitment will be reviewed annually and reported through the Company's sustainability disclosures.

Working Hours & Leave Benefits

To support employee well-being and work-life balance, Uni Abex has established a comprehensive Leave and Working Hours Policy applicable across its operations. The policy provides employees with various leave provisions, including:

- In addition to statutory leave entitlements, the Uni Abex supports employee well-being through progressive workplace practices such as adoption leave, flexible working arrangements and alternate Saturday offs, enabling employees to maintain a healthy work-life balance.
- The policy also defines leave approval processes, leave accumulation and encashment provisions, working hours, and employee responsibilities, ensuring consistency, transparency, and compliance across the organization.

Employment & Employee Well-Being

Employee Well-Being

Uni Abex believes that employee well-being extends beyond statutory compliance. Through its people-centric policies and workplace practices, the Uni Abex aims to foster a positive work environment that supports employee health, safety, dignity, mutual respect, and work-life balance. The Uni Abex also encourages open communication and provides appropriate mechanisms for employees to raise concerns and seek resolution through established grievance procedures.

Uni Abex provides a range of employee welfare facilities and benefits designed to promote employee health, safety, comfort, and overall well-being. These include workplace amenities, medical support, insurance coverage, employee engagement initiatives, and professional development opportunities that contribute to a positive and inclusive work environment.

The Uni Abex provides various employee welfare facilities, including:

01. Canteen Facility
02. Transportation Support
03. Uniforms and Personal Protective Equipment (PPE)
04. Occupational Health Centre with 24×7 nursing staff and ambulance support
05. Half-yearly and annual health check-ups
06. Safe drinking water stations
07. Clean Restrooms and Changing Rooms
08. Locker Facilities
09. Medical Benefits
10. Group Health Insurance
11. Personal Accident Insurance
12. Employee Loan Support programs

Employment & Employee Well-Being



Employee Well-Being & Welfare Facilities -
Canteen Facility, PPE Kit, Tree Plantation Drive, Medical Health Camp

To promote employee engagement and work-life balance, the Uni Abex also organizes initiatives such as Safety Week, Environment Day celebrations, Birthday celebrations, Deepa Sandhya cultural programs, Emergency mock drills, and Tree plantation drives, while supporting continuous learning through leadership development, supervisory training, and skill enhancement programs.

Employee Turnover

PARTICULARS	HEADCOUNT
Opening Workforce (As of 1st April'2025)	92
New Hires	19
Separations	7
Closing Workforce (As of 31st March'2026)	**104**

Employment & Employee Well-Being

Employee Engagement & Workplace Culture

> *"A collaborative workplace is built through meaningful connections, shared experiences, and mutual respect."*

Uni Abex fosters an engaging and collaborative workplace by organizing employee engagement initiatives throughout the year. These activities provide opportunities for employees to interact beyond their day-to-day responsibilities, strengthen teamwork, promote workplace camaraderie, and reinforce a positive organizational culture.






Employee Engagement Initiatives . Uni Abex Workplace Culture

Learning & Capability Development

4.4 . CONTINUOUS LEARNING . CAPABILITY BUILDING . GROWTH

> *"Continuous learning strengthens people, enhances performance, and drives sustainable growth."*

Uni Abex Alloy Products Limited recognizes that continuous learning and capability development are fundamental to sustaining operational excellence, product quality, innovation, and workplace safety. The Uni Abex is committed to equipping its employees with the knowledge, technical competencies, and professional skills required to perform their roles effectively while supporting long-term organizational growth.

The Uni Abex's approach to learning and development is governed by its Competence, Training and Awareness Procedure, which establishes a structured framework for identifying competency requirements, assessing training needs, planning annual training programs, and evaluating training effectiveness. This systematic approach ensures that employees receive appropriate learning opportunities aligned with their job responsibilities, operational requirements, and the Uni Abex's Integrated Management System.





Learning & Capability Development . Training & Skill Building Initiatives

Learning & Capability Development

Training Topics & Frequency

COMPREHENSIVE TRAINING PROGRAMME COVERING KEY OPERATIONAL AREAS

TRAINING TOPICS	FREQUENCY
Employee Induction & Workplace Orientation	At Joining
Fire Safety & Fire Emergency Response Drill – Fire prevention, alarm raising, extinguisher use, ERT response and emergency communication.	Once Every Two Months
Emergency Evacuation & Assembly Drill – Emergency evacuation procedures, escape routes, emergency exits, assembly points, headcount and accountability.	Half-Yearly
Safe Work Practices & PPE Awareness (SOPs, Machine Safety, PPE & Material Handling)	Quarterly
Hazard Identification & Incident Reporting (HIRA/JSA, Near Miss Reporting & PTW Awareness)	Half-Yearly
Chemical Handling & Hazard Communication	Annual
Environmental Awareness & Sustainability	Annual
Energy, Water & Resource Conservation	Annual
Waste Management & Segregation	Annual
Quality Management System (ISO 9001) Awareness	Annual
Environmental & Occupational Health & Safety Management Systems (ISO 14001 & ISO 45001)	Annual
Code of Conduct, Ethics & Whistle Blower Awareness	Annual
Prevention of Sexual Harassment (POSH) & Workplace Respect	Annual
Information Security & Data Privacy Awareness	Annual
Leadership & Supervisory Development	Annual
Technical & Functional Skill Development	Need-Based/Annual

Diversity, Equity & Inclusion

4.5 . DIVERSITY . EQUITY . INCLUSION

Uni Abex Alloy Products Limited is committed to fostering a diverse, equitable, and inclusive workplace where every employee is treated with dignity, fairness, and respect. The Uni Abex believes that a diverse workforce enhances innovation, strengthens decision-making, and contributes to sustainable business success by bringing together varied perspectives, experiences, and skills.

The Uni Abex's Diversity, Equity & Inclusion (DEI) framework is supported by policies promoting equal employment opportunity, non-discrimination, prevention of harassment, fair recruitment practices, and respect for human rights. Employment-related decisions, including recruitment, promotion, training, career development, and performance evaluation, are based on merit, qualifications, competencies, and business requirements, ensuring fairness and equal opportunity for all employees.

Equal Opportunity Employment

Uni Abex is committed to providing equal employment opportunities throughout the employee lifecycle. Recruitment and selection processes are designed to identify suitable candidates based on their skills, qualifications, competencies and experience while ensuring fairness, transparency, and compliance with applicable employment laws and internal policies.

The Uni Abex also promotes workplace inclusion by providing employment opportunities to persons with disabilities (PwDs), wherever roles and operational requirements permit, supporting an inclusive and accessible work environment.

Respectful Workplace

The Uni Abex maintains a zero-tolerance approach towards discrimination, harassment, bullying, victimization, and any form of inappropriate workplace behaviour. Through its Anti-Discrimination & Anti-Harassment Policy and related workplace policies, Uni Abex seeks to create a professional work environment built on mutual respect, collaboration, and ethical conduct.

Diversity, Equity & Inclusion

Employees are encouraged to raise workplace concerns through established grievance and whistleblower mechanisms, ensuring that concerns are addressed fairly, confidentially, and without fear of retaliation.

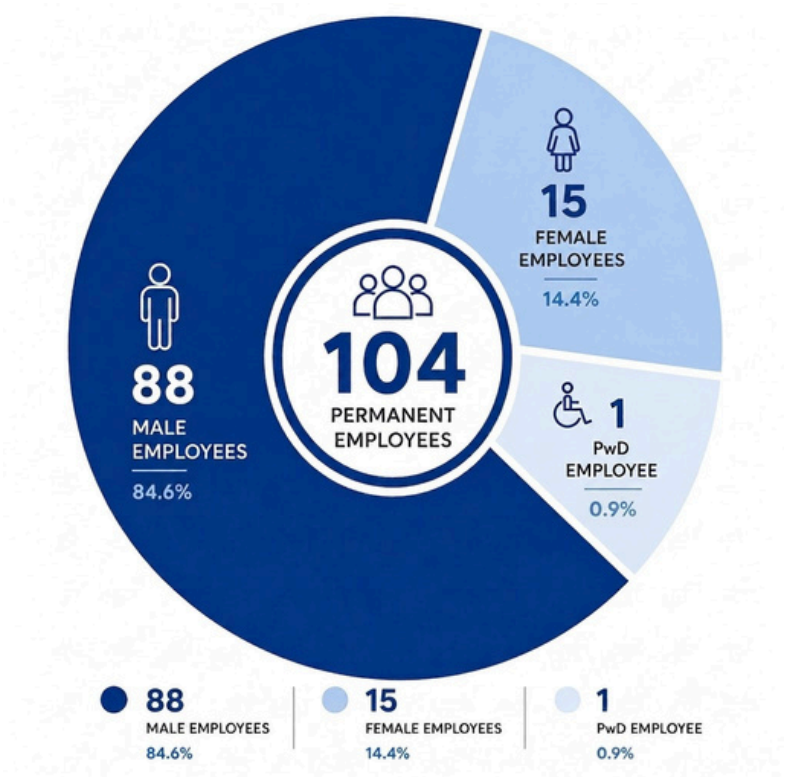
Diversity at Uni Abex

The Uni Abex's workforce comprises employees across different age groups, genders, and functional areas, reflecting its commitment to building a capable and inclusive workforce.

WORKPLACE COMPOSITION . FY 2025-26

*During the reporting year, the Uni Abex's workforce comprised **104** permanent employees, including **15** female employees and **1** Person with Disability (PwD), reflecting its commitment to fostering an inclusive workplace.*

By embedding diversity, inclusion, and equal opportunity into its people practices, Uni Abex continues to strengthen an organizational culture that values respect, collaboration, and equal access to growth and development opportunities for all employees.



Occupational Health & Safety

4.6 . SAFETY . AWARENESS . RESPONSIBILITY

> *"Safety is achieved through awareness, responsibility, and continuous improvement."*

Ensuring a safe, healthy, and secure workplace is a fundamental priority at Uni Abex Alloy Products Limited. Operating in a manufacturing environment where employees are engaged in high-temperature alloy casting, machining, fabrication, and other industrial processes, the Uni Abex places significant emphasis on proactively identifying workplace hazards, managing operational risks, and fostering a strong safety culture across its operations.

The Uni Abex's Occupational Health and Safety (OH&S) management approach is guided by its Health & Safety Policy and supported through an Integrated Management System aligned with the requirements of **ISO 45001:2018**. Through structured policies, standard operating procedures, risk assessments, training programs, workplace monitoring, and continuous awareness initiatives, Uni Abex strives to provide a safe working environment for employees, contractors, and visitors.

The Uni Abex's Occupational Health and Safety framework is further strengthened through a dedicated Safety Committee comprising representatives from management and workers, encouraging active participation and consultation on workplace safety matters.





Occupational Health & Safety

Occupational Health & Safety Management

The Uni Abex has established documented procedures to systematically identify workplace hazards, assess operational risks, implement preventive controls, and continuously improve health and safety performance. Occupational health and safety considerations are integrated into routine operational activities, ensuring that safety remains an integral part of business decision-making and day-to-day operations.

The Uni Abex's Occupational Health and Safety framework is further strengthened through a dedicated Safety Committee comprising representatives from management and workers, encouraging active participation and consultation on workplace safety matters.

Uni Abex's safety management framework encompasses hazard identification, incident reporting, emergency preparedness, competency development, workplace inspections, monitoring programs, and corrective and preventive actions, enabling continuous improvement in workplace safety performance. The Company's continual improvement in safety is further driven through SIOPA (Safety Improvement Opportunity and Permanent Actions), a structured program that promotes proactive identification of safety improvement opportunities and the implementation of permanent corrective actions across operations.

Building a Safety Culture

Uni Abex believes that workplace safety is a shared responsibility across all levels of the organization. To strengthen safety awareness and encourage proactive risk management, the Uni Abex conducts regular safety awareness programs, induction sessions for new employees, job-specific training, and periodic refresher programs. Employees are encouraged to actively participate in identifying unsafe conditions, reporting near misses, and adopting safe work practices in their respective work areas.

The Uni Abex also promotes the use of appropriate **Personal Protective Equipment (PPE)** and provides training to employees on the correct selection, usage, maintenance, and importance of PPE in minimizing workplace risks.

The Uni Abex also conducts periodic emergency mock drills and awareness programs to strengthen emergency preparedness and reinforce safe workplace behaviour.

Occupational Health & Safety



Building a Safety Culture . Uni Abex Manufacturing Operations

Training & Awareness

A structured annual training program supports the continuous development of employee competencies in occupational health and safety. Training initiatives cover topics such as workplace hazards, emergency preparedness, safe operating procedures, PPE usage, environmental awareness, fire safety, and regulatory compliance. Training effectiveness is evaluated through attendance records, assessments, and periodic reviews to ensure continual improvement in employee awareness and operational safety.



Occupational Health & Safety

OHS Training Programme

STRUCTURED ANNUAL TRAINING FRAMEWORK COVERING KEY WORKPLACE SAFETY TOPICS

TRAINING TOPICS	TARGET AUDIENCE	FREQUENCY	TRAINING MODE
New Employee / Contractor EHS Induction	Employees & Contractors	On Joining	Classroom
Hazard Identification & Risk Assessment (HIRA)	Shopfloor Employees, Supervisors & Engineers	Annual	Classroom & Practical
Permit to Work (PTW) System	Employees & Contractors	Annual	Classroom
Accident / Incident Reporting & Investigation	Supervisors, Engineers & Management	Annual	Classroom
Personal Protective Equipment (PPE) – Selection, Use & Maintenance	Employees & Contractors	Semi-Annual	Practical Demonstration
Good Housekeeping & 5S Practices	Shopfloor Employees, Supervisors & Engineers	Annual	Classroom & Walkthrough
Work at Height Safety	Relevant Employees & Contractors	Annual	Classroom & Practical
Fire Safety & Emergency Preparedness	All Relevant Employees	Annual	Practical Demonstration

Occupational Health & Safety






OHS Training & Awareness . Uni Abex Employee Training Programme

Incident Reporting & Continuous Improvement

Uni Abex has established a structured process for reporting, investigating, and addressing workplace incidents, near misses, and unsafe conditions. Safety incidents are analysed to identify immediate causes, root causes, and appropriate corrective and preventive actions, enabling the organization to strengthen operational controls and reduce the likelihood of recurrence.

The Uni Abex also disseminates safety alerts and learnings from incidents across relevant functions to reinforce employee awareness and encourage preventive action throughout the organization.

Occupational Health & Safety

Workplace Monitoring

To maintain a safe and healthy work environment, Uni Abex carries out planned workplace monitoring activities covering occupational health, industrial hygiene, workplace conditions, and operational safety. These monitoring activities support compliance with applicable regulatory requirements and help identify opportunities for continual improvement in workplace health and safety performance.

The Uni Abex supports employee health through periodic medical examinations and an Occupational Health Centre equipped with 24×7 nursing staff and ambulance facilities, enabling timely medical assistance and emergency response whenever required.

Safety Committee

Uni Abex has constituted a Safety Committee comprising representatives from both management and the workforce to promote consultation, participation, and continual improvement in occupational health and safety. The Committee is responsible for reviewing workplace safety performance, promoting safety awareness, encouraging employee participation, monitoring implementation of safety initiatives, and supporting accident prevention across the manufacturing facility.

The Safety Committee meets once every month to review safety performance, discuss key workplace safety issues, monitor corrective actions, and recommend measures to strengthen occupational health and safety practices across the organization.

Occupational Health & Safety

Occupational Health & Safety Governance

ELEMENT	DETAILS
Management System	ISO 45001:2018
Health & Safety Policy	Implemented
Safety Committee	Constituted
Committee Meeting Frequency	Monthly
Worker Participation	Yes
Occupational Health Centre	Available
Ambulance Facility	Available (24×7 Support)
Periodic Health Check-ups	Conducted
Emergency Mock Drills	Conducted

Recognition . EHS Excellence Award



*Uni Abex Alloy Products Limited receiving the **CII National EHS Excellence Awards 2025 (Bronze)**, recognizing the Uni Abex's commitment to excellence in Environment, Health & Safety (EHS)*

Through a proactive and systematic approach to occupational health and safety, Uni Abex continues to strengthen its safety culture, enhance employee awareness, and reinforce its commitment to providing a healthy, safe, and resilient workplace for all.

Human Rights & Responsible Labour Practices

4.7 . DIGNITY . FAIRNESS . RESPECT

Uni Abex Alloy Products Limited is committed to conducting its business in a manner that respects and promotes internationally recognized human rights while ensuring fair, ethical, and responsible labour practices across its operations. The Uni Abex believes that protecting the rights, dignity, and well-being of its employees and business partners is fundamental to building a responsible and sustainable organization.

The Uni Abex's Human Rights framework is supported by a comprehensive set of policies covering human rights, equal opportunity, working conditions, child labour and forced labour prevention, anti-discrimination, anti-harassment, employee grievance redressal, whistleblower protection, and external stakeholder engagement. These policies establish the principles and expectations that guide responsible workplace practices while reinforcing compliance with applicable labour laws and internationally recognized human rights principles.

Human Rights Commitment

Uni Abex is committed to providing a workplace where every individual is treated with dignity, fairness, and respect. The Uni Abex promotes equal opportunity, prohibits discrimination in employment practices, and encourages an inclusive work environment where employees can contribute and grow irrespective of gender, age, disability, religion, caste, ethnicity, or any other protected characteristic.

Responsible Labour Practices

The Uni Abex is committed to maintaining fair employment practices and ensuring that all employees work under safe, lawful, and ethical conditions. Employment practices are governed by policies relating to working hours, leave entitlements, employee welfare, career development, and workplace conduct, supporting a transparent and equitable employment environment.

Uni Abex strictly prohibits the use of child labour, forced labour, bonded labour, human trafficking, and any other form of involuntary employment across its operations. The Uni Abex expects employees, contractors, suppliers, and business partners to uphold these principles and operate in accordance with applicable legal requirements, the Uni Abex's policies, and accepted ethical standards.

Human Rights & Responsible Labour Practices

Employee Voice & Grievance Mechanism

Uni Abex encourages open communication and provides employees with appropriate channels to raise workplace concerns, report grievances, and seek resolution in a fair, confidential, and impartial manner. The Uni Abex's grievance redressal mechanisms support a culture of transparency, accountability, and mutual respect while ensuring that employees can report concerns without fear of retaliation.

To promote transparency and ethical conduct, the Uni Abex has established a Whistle Blower (Vigil Mechanism) that enables employees and other stakeholders to report suspected unethical behaviour, fraud, violations of the Code of Conduct, or other concerns in a confidential manner. The mechanism provides appropriate safeguards against retaliation and supports the Uni Abex's commitment to integrity, accountability, and responsible business conduct.

Extending Human Rights Across the Value Chain

The Uni Abex recognizes that respect for human rights extends beyond its own workforce. Through its policies and business expectations, Uni Abex encourages suppliers, contractors, and other business partners to uphold responsible labour practices, ethical conduct, and respect for human rights throughout the value chain.

Grievance & Whistleblower Framework

MECHANISM	PURPOSE
Employee Grievance Mechanism	Enables employees to raise workplace concerns and seek fair resolution
Whistle Blower (Vigil Mechanism)	Confidential reporting of unethical conduct, fraud, policy violations, or other concerns
Protection Against Retaliation	Safeguards individuals reporting concerns in good faith

By integrating human rights principles into its policies, employment practices, and business relationships, Uni Abex continues to strengthen a workplace founded on fairness, integrity, respect, and responsible business conduct.

Community Engagement & Corporate Social Responsibility

4.8 . SHARED VALUE . INCLUSIVE GROWTH . COMMUNITY IMPACT

> *"Creating shared value by contributing to stronger communities and a more sustainable future."*

Uni Abex Alloy Products Limited believes that sustainable business growth is closely linked with the well-being and development of the communities in which it operates. Guided by its Corporate Social Responsibility (CSR) Policy, the Uni Abex is committed to creating a positive social impact through responsible business practices and meaningful community development initiatives.

The Uni Abex's CSR approach focuses on addressing key social priorities while contributing to inclusive and sustainable development. Through a structured governance framework, Uni Abex identifies, implements, and monitors CSR initiatives in accordance with the provisions of the Companies Act, 2013 and the Uni Abex's CSR Policy.

CSR Governance

The Uni Abex's Corporate Social Responsibility programme is guided by a Board-level CSR governance framework that provides strategic direction, oversees programme implementation, and monitors the effectiveness of CSR initiatives. The governance framework ensures that CSR activities are aligned with statutory requirements, community needs, and the Uni Abex's long-term sustainability objectives.

CSR Committee

The Uni Abex's Corporate Social Responsibility initiatives are overseen by a Board-level CSR Committee responsible for providing strategic direction, approving CSR programs, monitoring implementation, reviewing project outcomes, and ensuring compliance with the provisions of the Companies Act, 2013 and the Uni Abex's CSR Policy.

Community Engagement & Corporate Social Responsibility

Corporate Social Responsibility Committee

COMMITTEE MEMBER	DESIGNATION	DIN
Mr. Feroze D. Neterwala	Chairman	00008332
Mr. Anosh F. Neterwala	Member	01418744
Mr. Manmohan K. Mahajan	Member	00290208

CSR Focus Areas

FOCUS AREAS	OBJECTIVE
Education & Skill Development	Enhance employability and promote quality education
Healthcare & Preventive Healthcare	Improve community health and disease awareness
Sanitation & Hygiene	Promote public health and hygiene practices
Rural Development	Support inclusive rural development initiatives
Livelihood Enhancement	Strengthen sustainable livelihood opportunities
Environmental Sustainability	Support environmental conservation initiatives
Sports & Community Development	Promote holistic community development

Community Engagement & Corporate Social Responsibility

Community Engagement

The Uni Abex believes in maintaining constructive relationships with local communities and other stakeholders by supporting initiatives that contribute to social progress and sustainable development. Through responsible community engagement, Uni Abex seeks to create shared value while strengthening trust and long-term stakeholder relationships.





Community Engagement Initiatives . Uni Abex CSR Programs

CSR Projects During FY 2025-26

CSR PROJECT	FOCUS AREA	AMOUNT SPENT (₹)
Skill Development in Retail Associate	Education & Skill Development	26,35,500
Diabetes - Free Village	Preventive Healthcare	13,20,000
Education and Sports Welfare	Education, Training to Promorte Rural and Nationally Recognized Sports	39,56,500

The amount allocated for the education and sports welfare project is **Rs. 39,56,500, of which Uni Abex spent **Rs. 3,50,000** in **FY'2025–26**. The remaining **Rs. 36,06,500** has been transferred to a separate ongoing CSR fund and will be utilised over the **next three years.***

Community Engagement & Corporate Social Responsibility

CSR Performance Snapshot

INDICATOR	FY 2025-26
Total CSR Projects	3
Total CSR Expenditure	₹79,12,000

"Through its CSR initiatives, Uni Abex remains committed to contributing towards inclusive growth, impacting more than **2,200+** beneficiaries in FY 2025-26 while creating lasting value for society and supporting the communities associated with its business operations."

Social Performance Indicators

KEY SOCIAL METRICS . FY 2025-26 PERFORMANCE SUMMARY

The following performance indicators provide a summary of Uni Abex's key social metrics for FY 2025–26, reflecting the Company's commitment to workforce development, employee well-being, occupational health and safety, diversity and inclusion, and fair remuneration practices.

Workforce & Learning

INDICATOR	FY 2025-26
Total Hours Worked	2,44,680 Hours
Average Training Hours Per Employee	16 Hours
Women in Workforce	14.4%
Women in Top Management	20%
Employees from Minority/Vulnerable Groups	20%
Minority/Vulnerable Groups in Top Management	20%
Child Labour, Forced Labour and Human Trafficking	0

Occupational Health & Safety

INDICATOR	FY 2025-26
Work-Related Accidents	4
Days Lost due to Work-Related Injuries, Fatalities & Ill Health	0

Fair Remuneration & Living Wage

INDICATOR	FY 2025-26
Workforce Assessed	100%
Employees Paid at or Above Living Wage Benchmark	100%
Employees Paid Below Living Wage Benchmark	0%

04

GOVERNANCE

Board . Ethics . Compliance . Resilience

A NETERWALA GROUP COMPANY

UNI Abex
A Neterwala Group Company

Neterwala

CEO Message to Stakeholders



Nisar Hassan
Chief Executive Officer
Uni Abex Alloy Products Limited

Dear Stakeholders,

At Uni Abex, we believe that sustainable growth and business excellence go hand in hand. As a responsible manufacturing organization, we recognize our role in creating long-term value while minimizing environmental impact, supporting our people, and upholding the highest standards of governance.

Our ESG Strategy and Sustainability Roadmap to 2031 reflects this commitment. Guided by the principle of "Aligning Industrial Growth with ESG Excellence," we have established a clear path to strengthen our environmental stewardship, enhance social responsibility, and build resilient governance systems that support sustainable business success.

During the year, we laid a strong foundation for our ESG journey through comprehensive greenhouse gas accounting covering Scope 1, Scope 2, and Scope 3 emissions, along with initiatives to ensure CBAM compliance. We also established measurable baseline performance indicators for energy, water, and fuel consumption, enabling us to set ambitious yet achievable targets for resource efficiency and operational excellence.

CEO Message to Stakeholders

continued..

Looking ahead, our roadmap focuses on reducing freshwater dependency through water reuse, rainwater harvesting, and water-neutrality initiatives. We are pursuing significant improvements in energy efficiency, fuel optimization, and process innovation to lower our environmental footprint while enhancing productivity. These initiatives are expected to deliver meaningful reductions in energy use, fuel consumption, water withdrawal, and carbon emissions over the coming years.

Beyond environmental performance, we are committed to fostering a safe, inclusive, and ethical workplace. Building ESG awareness across our workforce, integrating sustainability responsibilities into business functions, and extending responsible practices throughout our supply chain are key priorities. We believe that sustainability can only be achieved when employees, suppliers, customers, and communities work together toward a shared purpose.

Strong governance remains the cornerstone of our ESG approach. We are strengthening policies, enhancing transparency through ESG reporting, and aligning our practices with globally recognized frameworks. Our roadmap includes progressive milestones toward Eco Vadis certification advancement, GRI and TCFD-aligned disclosures, independent assurance, and continual improvement of governance processes.

As we progress toward 2031, our ambition is not only to reduce our environmental impact but also to create lasting value for all stakeholders. Sustainability is no longer a separate initiative; it is embedded in the way we operate, innovate, and grow.

I would like to thank our employees, customers, suppliers, investors, and partners for their continued trust and support. Together, we will continue building a stronger, more sustainable future for our business, our communities, and generations to come

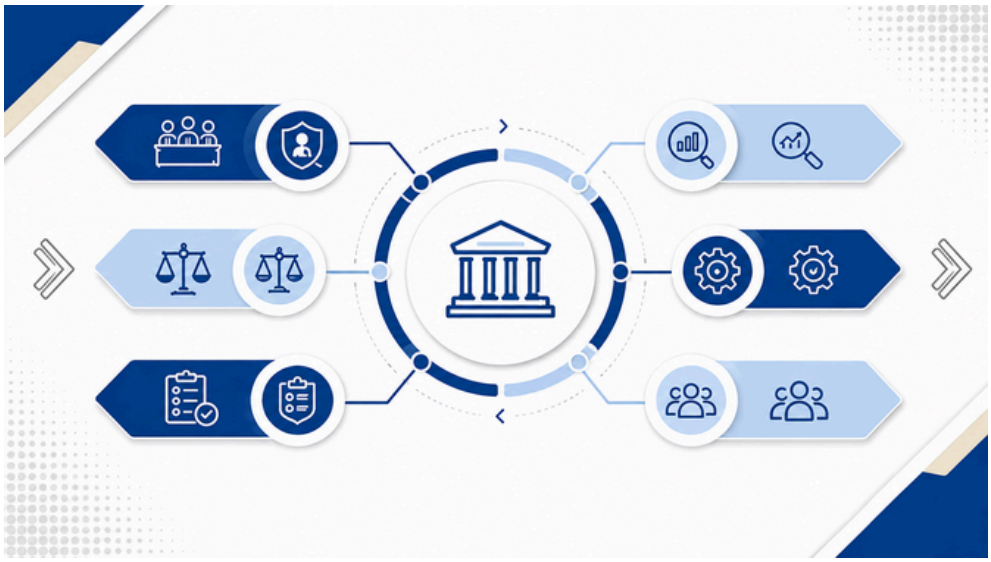
Sincerely,

Nisar Hassan

Chief Executive Officer

Governance at Uni Abex

5.1 . ACCOUNTABILITY . TRANSPARENCY . INTEGRITY



Governance Framework . Uni Abex Corporate Governance Ecosystem

Strong governance forms the foundation of Uni Abex Alloy Products Limited's long-term business resilience, ethical conduct, and sustainable value creation. The Uni Abex believes that responsible governance goes beyond regulatory compliance — it encompasses ethical leadership, transparent decision-making, effective risk management, and a culture of accountability across the organization.

Uni Abex has established a governance system that promotes accountability, transparency, integrity, and responsible business conduct across all levels of the organization. Guided by the Board of Directors and supported by defined governance policies, committees, and management systems, Uni Abex ensures effective oversight, informed decision-making, and long-term stakeholder value creation.

Governance at Uni Abex

The Uni Abex's governance approach is reinforced through a comprehensive suite of policies and management systems covering corporate governance, business ethics, anti-bribery and anti-corruption, conflict of interest, related party transactions, whistleblower protection, information security, and stakeholder engagement. These frameworks establish clear expectations for ethical behaviour, responsible decision-making, and consistent business practices across the organization.

Recognizing that sustainability is an integral part of long-term business success, Uni Abex has also constituted a dedicated ESG Committee comprising representatives from key business functions to oversee sustainability-related initiatives, monitor ESG performance, and support integration of sustainability considerations into business planning and operational practices.

Through a culture of ethical leadership, responsible governance, and transparent stakeholder engagement, Uni Abex continues to strengthen organizational resilience while creating sustainable value for its shareholders, employees, customers, business partners, communities, and other stakeholders.



Uni Abex Leadership & Management Team

Corporate Governance Framework

5.2 . STRATEGIC OVERSIGHT . ETHICAL LEADERSHIP . LONG-TERM VALUE

Effective corporate governance is fundamental to Uni Abex Alloy Products Limited's commitment to responsible business practices, ethical leadership, and sustainable long-term value creation. The Uni Abex's governance framework is designed to promote accountability, integrity, transparency, and prudent risk management across all levels of the organization.

The governance structure is led by the Board of Directors, which provides strategic direction and oversees the Uni Abex's business performance, risk management, financial stewardship, corporate governance, and compliance with applicable regulatory requirements. The Board is supported by specialized Board Committees that focus on specific governance areas, enabling informed decision-making and effective oversight.

The Uni Abex has established clearly defined governance policies, committee charters, and management procedures that support effective decision-making, regulatory compliance, ethical business conduct, and stakeholder engagement. Delegation of authority, defined reporting lines, and appropriate segregation of responsibilities enable operational efficiency while reinforcing accountability.

Recognizing the growing importance of sustainability, Uni Abex has also established a cross-functional ESG Committee comprising representatives from senior leadership and key operational functions. The Committee supports integration of Environmental, Social, and Governance considerations into business planning, oversight, and reporting.

The Uni Abex's governance framework is periodically reviewed and strengthened through Board oversight, internal evaluations, committee reviews, policy updates, and compliance monitoring, ensuring that governance practices remain aligned with evolving regulatory requirements, business needs, and stakeholder expectations.

Uni Abex's Leadership & Governance Structure

5.3 . STRATEGIC DIRECTION . OVERSIGHT . ACCOUNTABILITY

The Board of Directors serves as the highest governing body of Uni Abex Alloy Products Limited and is responsible for providing strategic direction, overseeing business performance, safeguarding stakeholder interests, and ensuring compliance with applicable laws and regulations. Through structured meetings, defined governance responsibilities, and effective delegation to its Committees, the Board plays a central role in shaping the Uni Abex's strategic priorities and governance culture.

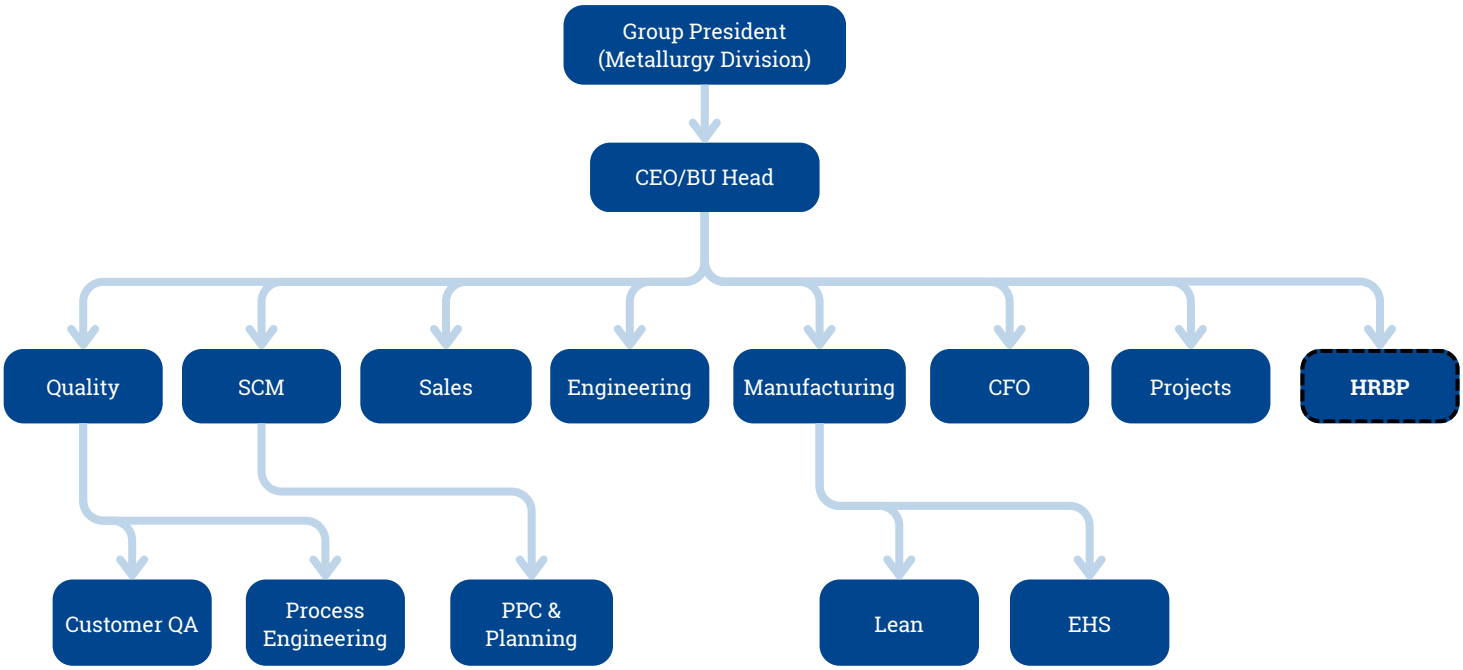
The Board comprises experienced professionals from diverse backgrounds, including engineering, metallurgy, finance, corporate governance, business management, analytics, and manufacturing. This collective expertise supports informed decision-making, constructive Board discussions, and objective oversight across strategic, operational, financial, and governance matters.

The Uni Abex is committed to maintaining an appropriate balance of skills, experience, independence, and diversity within its Board. Through periodic Board evaluation, succession planning, and governance policy updates, the Uni Abex ensures that its Board remains capable of effectively guiding the organization through evolving business, regulatory, and stakeholder expectations.

Leadership Structure . Organization Chart

Uni Abex's leadership structure supports effective decision-making, operational excellence, and accountability across the organization. The management team, led by the Group President – Metallurgy Division and the CEO/BU Head, oversees key business functions including Quality, Supply Chain Management, Sales, Engineering, Manufacturing, Finance, Projects, and Human Resources.

Uni Abex's Leadership & Governance Structure



Uni Abex Management Team . Organization Chart (Updated as of September 01, 2025)

Board Composition

CATEGORY	HEADCOUNT
Total Directors	8
Independent Directors	4
Non-Executive Directors	4
Women Directors	2

Uni Abex's Leadership & Governance Structure

Leadership Principles

The Board's governance approach is guided by the following principles:

- Ethical Leadership and Accountability
- Independent Oversight and Objective Decision-Making
- Regulatory Compliance and Ethical Oversight
- Long-Term Value Creation
- Risk-Aware Decision-Making
- Sustainable Business Growth

These principles are reflected across the Uni Abex's governance framework and Board oversight practices



Board of Directors . Governance Oversight

Board Committees

5.4 . FOCUSED OVERSIGHT . SPECIALIZED GOVERNANCE . ACCOUNTABILITY

To strengthen governance oversight and facilitate focused decision-making, the Board of Directors has constituted specialized committees with clearly defined roles, responsibilities, and delegated authority. These committees assist the Board in overseeing key areas of governance, financial reporting, stakeholder engagement, executive remuneration, and corporate social responsibility, while ensuring compliance with applicable regulatory requirements and good governance practices.

Each committee operates within a defined charter approved by the Board and periodically reviews matters within its respective mandate. The recommendations of these committees support informed decision-making, strengthen accountability, and contribute to the Uni Abex's long-term strategic objectives.

Board Committee Structure

COMMITTEE	PRIMARY RESPONSIBILITY	CHAIRMAN
Audit Committee	Oversees financial reporting, internal controls, statutory and internal audits, related party transactions, and regulatory compliance.	Mr. Mohan K. Fondekar
Nomination & Remuneration Committee	Oversees Board composition, succession planning, performance evaluation, and remuneration of Directors, Key Managerial Personnel, and Senior Management	Mr. Mohan K. Fondekar
Stakeholders Relationship Committee	Oversees shareholder services, investor relations, and resolution of stakeholder grievances	Mr. Feroze D. Neterwala
Corporate Social Responsibility Committee	Provides strategic oversight of CSR initiatives, monitors implementation, and ensures compliance with statutory CSR requirements.	Mr. Feroze D. Neterwala

Board Committees

Governance through Board Committees

The Board Committees collectively strengthen the Uni Abex's governance framework by enabling focused oversight across critical business functions. Through regular review of financial performance, governance practices, executive leadership, stakeholder concerns, and community investment initiatives, the committees support informed decision-making and reinforce transparency, accountability, and responsible corporate conduct.

The recommendations and observations of the committees are periodically placed before the Board, enabling effective oversight and timely decision-making on strategic and operational matters. This committee-based governance approach enhances the effectiveness of Board deliberations while promoting robust internal governance practices across the organization.

Cross-Functional ESG Governance

Recognizing the growing importance of sustainability, Uni Abex has established a cross-functional ESG Committee comprising representatives from senior leadership and key operational functions. The Committee is responsible for coordinating environmental, social, and governance initiatives, monitoring ESG performance, supporting policy implementation, facilitating cross-functional collaboration, and driving continual improvement in the Uni Abex's sustainability performance. The Committee also plays an important role in integrating ESG considerations into business planning and operational decision-making.

ESG Committee

Internal ESG Committee Members

CROSS-FUNCTIONAL REPRESENTATION . 10 MEMBERS ACROSS KEY BUSINESS FUNCTIONS

S.NO	NAME	DESIGNATION	ROLE
1	**Mr. Nisar Hassan**	Chief Executive Officer	Chairman
2	**Mr. Jayant Dattatraya Divekar**	Chief Financial Officer	President
3	**Mr. Prakash Sriramulu**	Manufacturing Head	Member
4	**Mr. M Karthikeyan**	SCM-Head	Member
5	**Mr. K Valavan**	Head-Quality	Member
6	**Mr. Shabaresh Kumar P**	EHS	Member
7	**Mr. Ajit Khot**	HR	Member
8	**Mr. Sanjay H**	IR & Admin	Member
9	**Mr. Brajendu Prasad Patnaik**	Application Engineering	Member
10	**Ms. Shweta Suresh Savant**	Purchase & Commercial	Member

ESG Governance

5.5 . ENVIRONMENTAL . SOCIAL . GOVERNANCE INTEGRATION

Uni Abex Alloy Products Limited recognizes that effective Environmental, Social, and Governance (ESG) management is essential for building a resilient, responsible, and future-ready organization. The Uni Abex has established a structured ESG governance framework to integrate sustainability considerations into business operations, strengthen organizational governance, and support long-term value creation for its stakeholders.

To drive the implementation of its sustainability agenda, Uni Abex has constituted a cross-functional ESG Committee comprising representatives from senior leadership and key business functions. The Committee provides strategic direction for ESG initiatives, facilitates collaboration across departments, monitors sustainability performance, and supports the implementation of the Uni Abex's environmental, social, and governance commitments.

The ESG governance framework enables the Uni Abex to identify material sustainability priorities, monitor ESG-related initiatives, review progress against defined objectives, and promote continual improvement across manufacturing operations. By integrating representatives from manufacturing, finance, quality, supply chain, human resources, administration, commercial, and EHS functions, the Uni Abex ensures that sustainability responsibilities are embedded throughout the organization rather than being managed by a single department.

During the reporting year, ESG governance was further strengthened through periodic reviews of sustainability initiatives, implementation of ESG-related policies, employee awareness programs, and continuous engagement across business functions. The Uni Abex's ESG Lead coordinates these initiatives and supports the preparation of ESG disclosures, enabling consistent monitoring and reporting of sustainability performance.

Ethics, Integrity & Responsible Business Conduct

5.6 . INTEGRITY . ACCOUNTABILITY . RESPONSIBLE CONDUCT

At Uni Abex Alloy Products Limited, ethical conduct, integrity, and accountability form the cornerstone of the Uni Abex's governance framework. The Uni Abex is committed to conducting its business in a fair, transparent, and responsible manner while fostering a culture of honesty, professionalism, and compliance across all levels of the organization. Through well-defined policies, governance mechanisms, and management systems, Uni Abex promotes responsible decision-making and reinforces the highest standards of business ethics throughout its operations.

Uni Abex's ethics framework is supported by a suite of internal management policies and guidelines addressing business ethics and conduct, anti-bribery and anti-corruption, anti-money laundering, fraud prevention, conflict of interest, whistleblower protection, information security, and regulatory compliance. These policies provide clear guidance on expected standards of behavior and decision-making for employees and relevant business partners.

Code of Conduct & Ethical Behaviour

The Uni Abex expects all employees to conduct business with integrity, fairness, and professionalism while adhering to the principles set out in its Code of Conduct and related governance policies. Ethical conduct forms an integral part of day-to-day business operations and decision-making, promoting transparency, accountability, and responsible corporate behaviour across the organization.

Employees are expected to avoid situations that may give rise to conflicts of interest, protect confidential business information, comply with applicable laws and regulations, and uphold the Uni Abex's values while interacting with customers, suppliers, contractors, government authorities, and other stakeholders.

Ethics, Integrity & Responsible Business Conduct

Anti-Bribery, Anti-Corruption & Anti-Money Laundering

Uni Abex maintains a zero-tolerance approach towards bribery, corruption, fraud, money laundering, and other unethical business practices. The Uni Abex's Anti-Bribery & Anti-Corruption Policy, Anti-Money Laundering Policy, and supporting procedures establish preventive controls, reporting mechanisms, due diligence requirements, and approval processes to promote ethical business conduct and mitigate financial crime risks.

These policies apply across the organization and provide guidance on gifts and hospitality, facilitation payments, interactions with public officials, third-party engagements, financial transactions, conflict management, and reporting of suspected violations. Through periodic awareness programs and defined responsibilities, the Uni Abex reinforces compliance with these requirements across its operations.

Conflict of Interest & Fraud Prevention

The Uni Abex has established formal mechanisms to identify, disclose, and manage actual, potential, or perceived conflicts of interest that may arise during the course of business. Employees are expected to disclose situations that could influence objective decision-making, ensuring that business decisions are taken in the best interests of the Uni Abex.

To further strengthen governance, Uni Abex has also implemented a Fraud Prevention framework that supports the prevention, detection, reporting, investigation, and resolution of suspected fraudulent activities. Together, these mechanisms reinforce organizational integrity, strengthen internal accountability, and promote a culture of ethical conduct throughout the Uni Abex.

Ethics, Integrity & Responsible Business Conduct

Speaking Up with Confidence

Uni Abex encourages employees and other stakeholders to report concerns related to unethical behaviour, policy violations, fraud, corruption, or other misconduct through its established Whistleblower (Vigil Mechanism). The mechanism provides a confidential and impartial channel for reporting concerns while ensuring protection against retaliation for individuals who raise concerns in good faith.

The Uni Abex is committed to addressing reported concerns promptly, fairly, and objectively through established governance processes, thereby fostering a culture of openness, trust, and accountability.

Ethics & Compliance Highlights

FRAMEWORK	OBJECTIVE
Code of Conduct	Promote ethical and responsible business behaviour
Anti-Bribery & Anti-Corruption	Preventing bribery, corruption, and unethical business practices
Anti-Money Laundering	Prevent financial crime and strengthen due diligence
Conflict of Interest	Ensure transparent and objective decision-making
Fraud Prevention	Prevent, detect, and investigate fraudulent activities
Whistleblower Mechanism	Enable confidential reporting and protection against retaliation

Risk Management, Compliance & Internal Controls

5.7 . RISK OVERSIGHT . COMPLIANCE . INTERNAL CONTROLS

Effective risk management and robust internal controls are essential to Uni Abex Alloy Products Limited's ability to safeguard stakeholder interests, maintain operational resilience, and support sustainable business growth. The Uni Abex has established a structured risk management approach to identify, assess, monitor, and manage business risks while ensuring compliance with applicable legal and regulatory requirements.

The Board of Directors, supported by its Committees and senior management, oversees the Uni Abex's risk oversight process and internal control environment. Through periodic reviews, management assessments, and internal monitoring mechanisms, the Uni Abex evaluates strategic, operational, financial, and regulatory risks and implements appropriate mitigation measures to support informed decision-making and organizational resilience.

Risk Management

Risk management forms an integral part of the Uni Abex's decision-making process. Uni Abex adopts a proactive approach to identifying potential risks, evaluating their potential impact, and implementing appropriate mitigation measures to minimize business disruptions. Risk assessments are integrated into business planning and operational activities, enabling management to respond effectively to changing business conditions and regulatory requirements.

Significant business risks and compliance-related matters are periodically reviewed by senior management and escalated to the Board and relevant Committees, where necessary, to facilitate timely oversight and appropriate management action.

Risk Management, Compliance & Internal Controls

Regulatory Compliance

Uni Abex is committed to conducting its operations in compliance with applicable laws, regulations, and industry standards. The Uni Abex supports this commitment through documented policies, established operating procedures, and compliance monitoring mechanisms that promote ethical business conduct and regulatory adherence across all business functions.

Compliance-related matters are periodically reviewed through internal assessments and management reviews to strengthen accountability, ensure adherence to applicable statutory requirements, and promote continual improvement in governance practices. The Company leverages the Team Lease Legal Compliance Tool to effectively manage, monitor, and track its statutory compliance obligations.

Internal Controls

The Uni Abex maintains an effective internal control environment designed to safeguard organizational assets, support the reliability of financial and operational information, strengthen operational efficiency, and reinforce regulatory compliance. Internal controls are supported through documented policies, standard operating procedures, periodic internal audits, management reviews, and corrective action processes.

These measures enable Uni Abex to strengthen business processes, promote financial integrity, and support the effective management of operational and compliance risks

Related Party Transactions

Uni Abex has established a Related Party Transaction Policy to ensure that all related party transactions are conducted transparently, at arm's length, and in the ordinary course of business, wherever applicable. The policy defines a structured approval process supported by oversight from the Audit Committee and the Board of Directors, reinforcing transparency, accountability, and sound corporate governance.

Information Security & Data Protection

5.8 . CONFIDENTIALITY . INTEGRITY . AVAILABILITY

In an increasingly digital business environment, safeguarding information assets and maintaining the confidentiality, integrity, and availability of data are integral to Uni Abex Alloy Products Limited's governance framework. Uni Abex recognizes that effective information security supports business continuity, operational resilience, regulatory compliance, and stakeholder confidence.

To protect organizational and stakeholder information, Uni Abex has established an Information Security Management framework supported by documented policies, standard operating procedures, and an Information Security Incident Response Plan. These frameworks define responsibilities for the secure handling of information assets, access management, incident reporting, risk mitigation, and recovery measures, while promoting responsible information management across the organization.

The Uni Abex's Information Security framework is designed to prevent unauthorized access, protect confidential business information, strengthen information security practices, and ensure timely response to information security incidents. Employees are expected to adhere to established information security practices and support the protection of business information through responsible use of organizational systems and resources.

To strengthen preparedness, the Uni Abex has also established a structured incident response process that enables the identification, reporting, investigation, containment, recovery, and review of information security incidents. This systematic approach supports continual improvement and enhances the Uni Abex's ability to respond effectively to evolving information security risks.

Through continuous awareness, defined governance responsibilities, and documented information security procedures, Uni Abex remains committed to protecting critical information assets and maintaining stakeholder trust while supporting secure and responsible business operations.

Information Security & Data Protection

Information Security Framework

DOCUMENTED POLICIES . PROCEDURES . INCIDENT RESPONSE

FRAMEWORK	OBJECTIVE
Information Security Policy	Protect the confidentiality, integrity and availability of organizational information
Information Security SOP	Protect the confidentiality, integrity and availability of organizational information
Information Security Incident Response Plan	Enable timely identification, response, recovery and continual improvement following information security incidents



Governance Performance Indicators

KEY GOVERNANCE METRICS . FY 2025-26 PERFORMANCE SUMMARY

Strong governance is fundamental to Uni Abex's ability to operate responsibly, manage risks, and create sustainable long-term value for its stakeholders. The Company monitors key governance indicators to evaluate the effectiveness of its ethics, compliance, and corporate governance framework while promoting transparency, accountability, and responsible business conduct. The following performance indicators provide a summary of Uni Abex's governance performance for FY 2025–26.

Governance Performance Indicators

INDICATOR	FY 2025-26
Reported Discrimination/Harassment Incidents	0
Whistle Blower Reports	0
Confirmed Corruption Incidents	0
Confirmed Information Security Incidents	0
External Stakeholder Human Rights	0
Percentage of women within the organization's board	25%

GOVERNANCE COMMITMENT . FY 2025-26

Ethical Leadership . Board Oversight . Risk Management . Regulatory Compliance . Information Security

Sustainable Procurement

SUPPLIER ENGAGEMENT . RESPONSIBLE SOURCING . CRITICAL RAW MATERIALS

Uni Abex integrates sustainability considerations into its procurement practices, with a focus on responsible sourcing and engagement with critical raw material suppliers. The Company monitors key sustainable procurement indicators covering supplier adherence to the Supplier Code of Conduct, environmental, labour and human rights requirements, sustainability assessments and audits, and corrective action or capacity- building initiatives. The performance against these indicators is presented below.

S.No	KPI Topic	Plan / Target	Actual	Variance	Percentage (%) Achievement	Status	Notes
1	Percentage of targeted suppliers who have signed supplier code of conduct	80.0%	80.0%	0.0%	100.0%	On Target	All Critical Raw Material Suppliers
2	Percentage of targeted suppliers with contracts that include clauses on environmental, labour and human rights requirements	80.0%	80.0%	0.0%	100.0%	On Target	All Critical Raw Material Suppliers
3	Percentage of targeted suppliers covered by a sustainability assessment	80.0%	80.0%	0.0%	100.0%	On Target	All Critical Raw Material Suppliers
4	Percentage of targeted suppliers covered by a sustainability on-site audit	80.0%	80.0%	0.0%	100.0%	On Target	All Critical Raw Material Suppliers
5	Percentage of buyers who received training on sustainable procurement	0.0%	0.0%	0.0%			
6	Percentage of audited or assessed suppliers engaged in corrective actions or capacity building	80.0%	80.0%	0.0%	100.0%	On Target	All Critical Raw Material Suppliers

GRI Content Index

STATEMENT OF USE . UNI ABEX ALLOY PRODUCTS LIMITED . FY 2025-26

Uni Abex Alloy Products Limited has reported the information cited in this GRI Content Index for the period 1st April 2025 to 31st March 2026 with reference to the GRI Standards. The following index maps each GRI disclosure to the corresponding section of this Sustainability Report.

GRI STANDARD	DISCLOSURE	DESCRIPTION	REPORT SECTION	PAGE NO.
GRI 2: GENERAL DISCLOSURES 2021				
GRI 2	2-1	Organizational details	About Uni Abex Alloy Products Limited	05-06
GRI 2	2-2	Entities included in the organization's sustainability reporting	About this Report; Reporting Practices	02-03
GRI 2	2-3	Reporting period, frequency and contact point	Reporting Practices	03
GRI 2	2-6	Activities, value chain and other business relationships	About Uni Abex; Product Portfolio; Business at a Glance	05-09
GRI 2	2-7	Employees	Workforce Profile	53-54
GRI 2	2-9	Governance Structure and composition	Corporate Governance Framework; Board Leadership & Governance Structure	83-86
GRI 2	2-12	Role of the highest governance body in overseeing the management of impacts	Corporate Governance Framework	83

GRI Content Index

continued..

GRI STANDARD	DISCLOSURE	DESCRIPTION	REPORT SECTION	PAGE NO.
GRI 2	2-13	Delegation of responsibility for managing impacts	ESG Committee; Corporate Governance Framework	83-89
GRI 2	2-14	Role of the highest governance body in sustainability reporting	ESG Committee; Corporate Governance Framework	83-89
GRI 2	2-15	Conflicts of Interest	Ethics & Compliance	92
GRI 2	2-16	Communication of Critical Concerns	Whistleblower Mechanism	93
GRI 2	2-22	Statement on sustainable development strategy	Vice Chairman - Group President - CEO Message	18-19, 50-51, 79-80
GRI 2	2-23	Policy Commitments	Sustainability; Environmental Policies; Social Policies; Governance Policies	27, 55-69
GRI 2	2-24	Embedding Policy Commitments	Environment; Social; Governance Sections	27, 55-69
GRI 2	2-27	Compliance with Laws and Regulations	Environmental Compliance; Governance Compliance	48, 87
GRI 2	2-29	Approach to Stakeholder Engagement	Materiality Assessment Methodology	21-22

GRI Content Index

continued..

GRI STANDARD	DISCLOSURE	DESCRIPTION	REPORT SECTION	PAGE NO.
GRI 3: MATERIAL TOPICS 2021				
GRI 3	3-1	Process to Determine Material Topics	Materiality Assessment	21
GRI 3	3-2	List of Material Topics	Material Topics	22
GRI 3	3-3	Management of Material Topics	Environment; Social; Governance	26-48, 50-77, 79-98
GRI 301: MATERIALS 2016				
GRI 301	301-1	Materials Used by Weight or Volume	Materials & Resource Efficiency	29-30
GRI 301	301-2	Recycled Input Materials Used	Materials & Resource Efficiency	29-30
GRI 302: ENERGY 2016				
GRI 302	302-1	Energy Consumption within the Organization	Energy Management	31-33
GRI 302	302-4	Reduction of Energy Consumption	Energy Efficiency Initiatives	32-33
GRI 303: WATER AND EFFLUENTS 2018				
GRI 303	303-1	Interactions with Water as a Shared Resource	Water Stewardship	42-43
GRI 303	303-3	Water Withdrawal	Water Performance	42-43
GRI 303	303-5	Water Consumption	Water Performance	42-43
GRI 305: EMISSIONS 2016				
GRI 305	305-1	Direct (Scope 1) GHG Emissions	Greenhouse Gas Emissions	36
GRI 305	305-2	Indirect (Scope 2) GHG Emissions	Greenhouse Gas Emissions	37

GRI Content Index

continued..

GRI STANDARD	DISCLOSURE	DESCRIPTION	REPORT SECTION	PAGE NO.
GRI 305	305-3	Other Indirect (Scope 3) GHG Emissions	Greenhouse Gas Emissions	38-39
GRI 305	305-4	GHG Emissions Intensity	GHG Emissions Intensity	40
GRI 305	305-7	Nitrogen oxides (NO_x), sulphur oxides (SO_x) and other significant air emissions	Air Emissions	41
GRI 306: WASTE 2020				
GRI 306	306-1	Waste Generation and Waste Related Impacts	Waste Management	44-46
GRI 306	306-2	Management of Significant Waste Related Impacts	Waste Management	44-46
GRI 306	306-3	Waste Generated	Waste Management	44-46
GRI 306	306-4	Waste Diverted from Disposal	Waste Management	44-46
GRI 306	306-5	Waste Directed to Disposal	Waste Management	44-46
GRI 307: ENVIRONMENTAL COMPLIANCE 2016				
GRI 307	307-1	Non Compliance with Environmental Laws and Regulations	Environmental Compliance	48
GRI 401: EMPLOYMENT 2016				
GRI 401	401-1	New Employee Hires and Employee Turnover	Employment & Employee Well-Being	55-59
GRI 401	401-2	Benefits Provided to Full-Time Employees	Employee Well-Being	55-59

GRI Content Index

continued..

GRI STANDARD	DISCLOSURE	DESCRIPTION	REPORT SECTION	PAGE NO.
GRI 403: OCCUPATIONAL HEALTH & SAFETY 2018				
GRI 403	403-1	Occupational Health and Safety Management System	Occupational, Health & Safety	64-70
GRI 403	403-2	Hazard Identification, Risk Assessment and Incident Investigation	Occupational, Health & Safety	64-70
GRI 403	403-3	Occupational Health Services	Occupational, Health & Safety	64-70
GRI 403	403-5	Worker Training on Occupational, Health and Safety	Health & Safety Training	66-68
GRI 403	403-9	Work-Related Injuries	Health & Safety Performance	77
GRI 404: TRAINING AND EDUCATION 2016				
GRI 404	404-1	Average Hours of Training per Employee	Social Performance Indicators	77
GRI 405: DIVERSITY & EQUAL OPPORTUNITY 2016				
GRI 405	405-1	Diversity of Governance Bodies and Employees	Workforce Profile; Diversity & Inclusion	62-63, 85
GRI 406: NON-DISCRIMINATION 2016				
GRI 406	406-1	Incidents of Discrimination and Corrective Action Taken	Social Performance Indicators	77
GRI 408: CHILD LABOUR 2016				
GRI 408	408-1	Operations and Suppliers at Significant Risk for Child Labour	Human Rights, Social Performance Indicators	71, 77

GRI Content Index

continued..

GRI STANDARD	DISCLOSURE	DESCRIPTION	REPORT SECTION	PAGE NO.
GRI 409: FORCED OR COMPULSORY LABOUR 2016				
GRI 409	409-1	Operations and Suppliers at Significant Risk for Forced or Compulsory Labour	Human Rights, Social Performance Indicators	71, 77
GRI 413: LOCAL COMMUNITIES 2016				
GRI 413	413-1	Operations with Local Community Engagement	Community Engagement & CSR	73-76
GRI 205: ANTI-CORRUPTION 2016				
GRI 205	205-2	Communication and Training about Anti-Corruption Policies and Procedures	Anti-Bribery & Anti-Corruption	92
GRI 205	205-3	Confirmed Incidents of Corruption and Actions Taken	Ethics Performance Indicators	98