IMAC ALLOY CASTING PRIVATE LIMITED

Unit 1: No.4, Madhavaram High Road, Sembiam, Chennai - 600 011, Tamilnadu, India.
Unit 2: No.877/2, Thattankulam Road, Madhavaram, Chennai - 600 060, Tamilnadu, India.
Unit 3: No.110/3A, Sengadu Village, Sriperumbudur Taluk, Kanchipuram District - 602 105, Tamilnadu, India.
Unit 4: No.348, Madhavaram Redhills High Road, Madhavaram, Chennai - 600 060, Tamilnadu, India.
Unit 5: No.660/2, HIL Road, Uthukkotai, Kannigaipair, Thiruvallur - 601 102, Tamilnadu, India.

CORPORATE SUSTAINABILITY REPORT

For the Period 1st April, 2024 to 31st March, 2025

Form No	: IMAC/ESG/660
Issue No	: 01
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Date	: 29th April, 2025

IMAC ALLOY CASTING PRIVATE LIMITED ★ CHENNAI 600 060

Prepared By: M. Chandrasekar

Manager Quality

Approved By: M. Saravanakumar

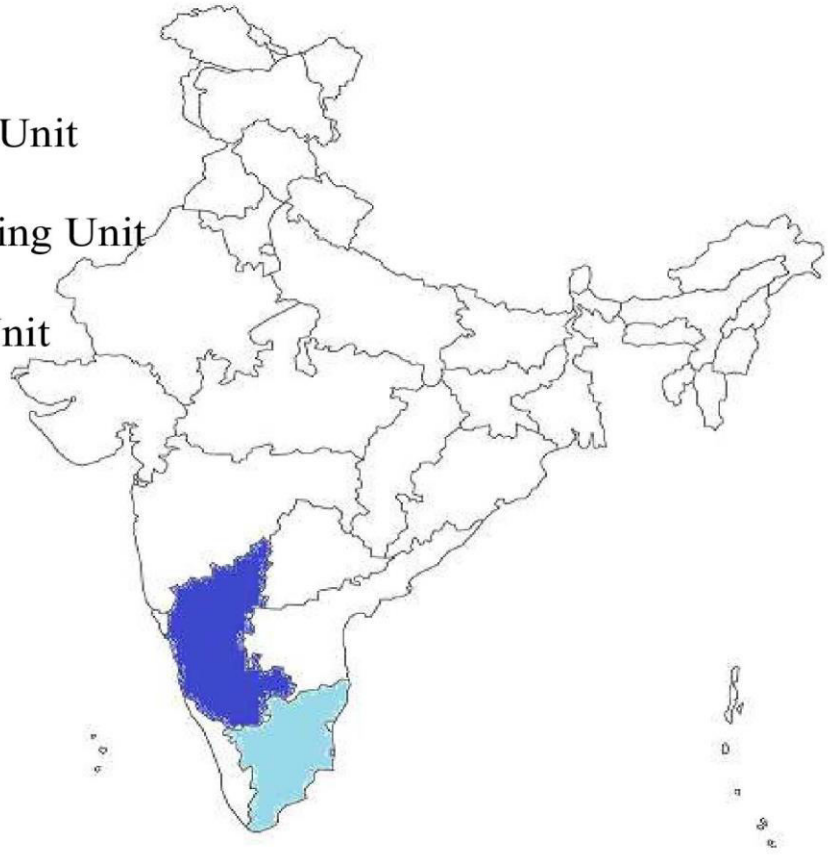
Plant Head

Contents	Page No

CHENNAI

Year of Establishment : 1957

- Plant 1 - Sembiam-Alloy manufacturing Unit
- Plant 2 - Madhavaram-Alloy manufacturing Unit
- Plant 3- Sengadu-Alloy manufacturing Unit
- Plant 4- Madhavaram-Scrap Yard
- Plant 5- Manjakaranai- New Alloy Manufacturing plant
- Plant 6 –Othappai – Under Construction



IMAC Operational Locations

Head Office / Unit - I

IMAC ALLOY CASTING PRIVATE LIMITED

No.4, Madhavaram High Road,
Sembium, Chennai - 600 011,
Tamil Nadu, India.

Unit - II

IMAC ALLOY CASTING PRIVATE LIMITED

No.877/2, Thattankulam Road,
Madhavaram, Chennai - 600 060,
Tamil Nadu, India.

Unit - III

IMAC ALLOY CASTING PRIVATE LIMITED

No.110/3A, Sengadu Village,
Sriperumbudur Taluk, Kanchipuram - 602 105,
Tamil Nadu, India.

Unit - IV

IMAC ALLOY CASTING PRIVATE LIMITED

No.348, Madhavaram Redhills High Road,
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Tamil Nadu, India.

Unit - V

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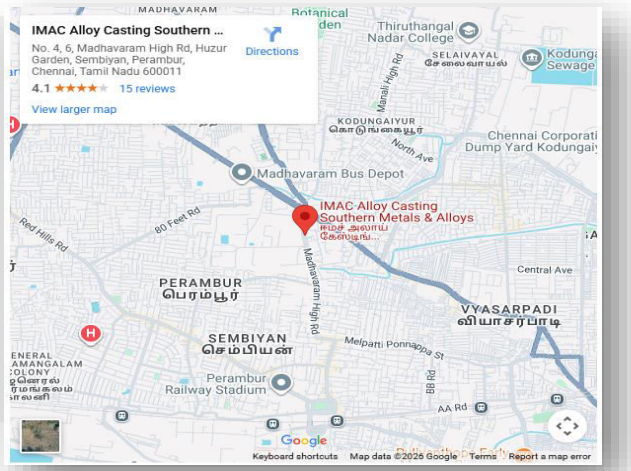
N0.660/2, HIL Road, Uthukkotai,
Kannigaipair, Thiruvallur - 601 102,
Tamil Nadu, India.



Clients

HYUNDAI · RENAULT NISSAN · Craftsman AUTOMATION · DR AXION · HONDA

ASK AUTOMOTIVE (P) LTD. · EXEDY India Limited · TVS · Sundaram-Clayton Limited · DYNACAST SOLUTIONS MADE SOLID

WHEELS INDIA LIMITED · IPL · MAHLE · UCAL FUEL SYSTEMS LIMITED · Rane Expanding Horizons

pricol · GE · FUMI

Work Instruction For ADC12 Alloy Manufacturing

1. Preheat & Clean the Rotary & ensure free from old materials catches or dross.

2.Pick Materials & weigh as per Charge list & store near rotory

3. Load Aluminium Auto components scrap in to Rotary as per Charge List

4.Add secondary ingots in to rotary as per charge List & Ignite the furnace to melt completely

5. Add OVERALL 11 in to rotary after all materials are melted.(Refer Charge list)

6. Mix the molten aluminium & Ignite the furnace to dissolve the silicon completely

07.Add Coverall 11 as per Charge list and remove Dross Carefully

8.Purging Nitrogen gas for 15-20 mins by using long lance from bottom of the melt. Good bubbling action to ensure thorough mixing.

09. Load the Coverall 36A in to rotory & Removing of dross and other impurities

10. Pour the alloy in to sample ring & submit sample to Lab. & Simultaneously allow the molten metal to quiting for 20-25 mins

11.Analyse the Inclusion checking by K-Mold sample and ensure that K Value<0.3

12.Sample is checked in BAIRD VACUUM OPTICAL EMISSION SPECTROMETER

13. Fix filter and pour in to die with conformation of lab.

14. Lift ingot on corner by using tool

15. Lift the ingot and stack as bundule.

Prepared by	Reviewed by	Approved by

About The Report

IMAC Alloy Casting

Aluminium is a material of the future. Its superior properties make it one of the most significant components in various industries. This lightweight metal is used for a wide range of products that require the material to be resistant to corrosion and electrical conductivity, yet malleable.

In 1957, I**MAC** Alloy Casting started out with the reclamation of Aluminium from aluminium scrap like borings, turnings and slag. Over the ensuing 5 decades, the company has grown to become the largest manufacturer of aluminium and zinc based alloys in South India.

Our Features

- IMAC Alloy Casting is the largest manufacturer of Aluminium and Zinc based Alloys in South India
- Reclamation of Aluminium from scrap metal from 1957
- Manufacturer of International grade Aluminium and Zinc alloys from 1985
- Manufacturing of Gravity Die Castings from 1997
- OEM Supplier of fully machined castings to manufacturers from 2001

Our CSR Reporting Approach

Our CSR report reflects IMAC's commitment to responsible business by managing environmental, social, and governance impacts while supporting sustainable development and stakeholder value creation.

Sustainability Reporting Standard for Social Housing

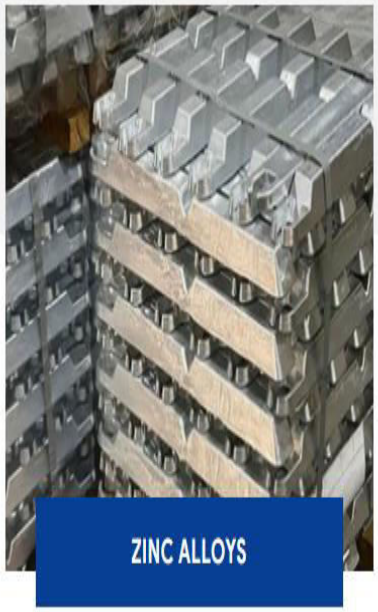
The Sustainability Reporting Standard for Social Housing provides a structured framework to measure, manage, and disclose environmental, social, and governance performance. It supports transparency, accountability, and continuous improvement while enabling organizations to demonstrate their positive impact on communities and long-term sustainability objectives.

Vision

To provide quality services that exceeds the expectations of our esteemed customers.

Mission

To build long term relationships with our customers and clients to provide exceptional customer services.



Our CSR Report

Energy-efficient manufacturing processes implemented

Workplace safety programs strengthened

Community development initiatives supported

Employee welfare and skill development enhanced

Waste reduction and recycling initiatives expanded

Water conservation practices adopted

Local employment generation increased

Ethical business and compliance reinforced

AWARDS

- **“BEST CO-OPERATION AWARD”** awarded by HYUNDAI MOTOR INDIA **LIMITED** during the year 2003-2004
- **“APPRECIATION AWARD”** in the year 2005.
- **“ZERO PROBLEM” AWARD** by DR Enterprises in the year 2009
- **“BEST VENDOR” AWARD** by Alkraft Thermotechnologies in the 2008.
- **100 % VENDOR RATING** continuously during 2009-10 from Sundaram Clayton Ltd
- Special award named **“EXCELLENCE IN INNOVATION”** by **HYUNDAI MOTOR INDIA LIMITED** during Feb 2017
- **“BEST CO-OPERATION AWARD”** by DR Enterprises Automotive P Ltd in the year 2018
- **“BEST CO-OPERATION AWARD"** by Hyundai Motor India Limited in 2024

AWARDS


HYUNDAI


APPRECIATION CERTIFICATE
M/s. IMAC ALLOY CASTING


MERIT AWARD


Award for Excellence
MICO


10 Millionth A-Pump
MICO


MICO
The power of We
BOSCH
Excellence through Partnership


MICO
The power of We
BOSCH
Excellence through Partnership


NOVATION FOR HUMANITY

General

GRI 2-1,9,23,29 GRI 3-1,2,3

GRI 2-1: Organizational Details

GRI 2-9: Governance Structure and Composition

GRI 2-23: Policy Commitments to Responsible Business Conduct

GRI 2-29 Stakeholder Engagement

GRI 3-1: Process for Identifying Sustainability-Related Impacts

GRI 3-2: List of Material Topics

GRI 3-3: Management Approach for Material Topics

Statement of Use

GRI 1-5

This report is prepared in accordance with GRI standards.

ISO Certification

IMAC Alloy Casting Private Limited maintains ISO certifications to demonstrate its commitment to quality, environmental responsibility, and occupational health and safety. The company follows internationally recognized management systems such as ISO 9001 for Quality Management, ISO 14001 for Environmental Management, and ISO 45001 for Occupational Health and Safety. These certifications ensure that standardized procedures are implemented across manufacturing operations, covering process control, risk management, regulatory compliance, and continual improvement. Regular internal and external audits are conducted to verify adherence to ISO requirements and identify opportunities for performance enhancement. Through ISO certification, IMAC strengthens operational efficiency, reduces environmental impact, enhances workplace safety, and builds trust with customers, investors, and regulatory authorities while supporting its ESG objectives and sustainable manufacturing practices.

ISO 14001:2015

IMAC Alloy Casting Private Limited is certified to ISO 14001:2015, demonstrating its commitment to effective environmental management and sustainable manufacturing practices. The Environmental Management System (EMS) ensures systematic identification, monitoring, and control of environmental aspects such as energy use, emissions, water consumption, and waste generation. IMAC complies with all applicable environmental laws and continuously improves its environmental performance through defined objectives and action plans. Regular internal audits and management reviews strengthen accountability and risk management. The certification supports pollution prevention, efficient resource utilization, and climate responsibility while enhancing stakeholder confidence and aligning the company's operations with ESG principles and long-term environmental sustainability goals.

ISO 45001:2018

IMAC Alloy Casting Private Limited is certified to ISO 45001:2018, reflecting its strong commitment to providing a safe and healthy workplace for all employees and contractors. The Occupational Health and Safety Management System (OHSMS) focuses on hazard identification, risk assessment, and implementation of preventive and protective controls across operations involving molten metal, machinery, and material handling. Regular safety training, emergency preparedness drills, and health surveillance programs are conducted to minimize workplace injuries and occupational illnesses. Continuous monitoring, internal audits, and management reviews ensure compliance with legal requirements and drive continual improvement in safety performance, fostering a culture of safety, responsibility, and employee well-being aligned with ESG standards.

ISO 28000:2022

IMAC Alloy Casting Private Limited is certified to ISO 28000:2022, demonstrating its commitment to securing its supply chain against risks such as theft, tampering, and operational disruptions. The Supply Chain Security Management System (SCSMS) ensures systematic identification and assessment of security threats across procurement, storage, transportation, and distribution activities. IMAC implements controlled access, secure logistics procedures, and emergency response plans to safeguard materials and finished products. Regular training, audits, and management reviews strengthen preparedness and resilience. This certification enhances business continuity, protects customer confidence, and supports responsible governance by ensuring safe, transparent, and reliable supply chain operations aligned with ESG and risk management objectives.

General Disclosures (GRI 2)

Organizational Details (GRI 2-1)

IMAC Alloy Casting Private Limited is a privately held manufacturing company incorporated in India. The company operates five manufacturing units located in Tamil Nadu, including facilities in Madhavaram and Sriperumbudur. IMAC specializes in the production of non-ferrous alloys and aluminium die cast components for domestic and international customers. The ownership structure is privately managed by promoters and senior leadership with defined operational control over all facilities.

Governance Structure and Composition (GRI 2-9)

IMAC's governance structure is designed to ensure accountability, ethical conduct, and effective sustainability oversight. The company is governed by a Board of Directors supported by senior management responsible for operational and ESG performance. Dedicated committees oversee safety, environmental compliance, and employee welfare. Sustainability responsibilities are integrated within operational leadership, ensuring that ESG objectives are embedded in business planning and risk management. The governance framework promotes transparency through internal audits, performance reviews, and compliance monitoring. Decision-making processes incorporate environmental and social considerations alongside financial objectives.

Policy Commitments to Responsible Business Conduct (GRI 2-23)

IMAC has established formal policy commitments to responsible business conduct, including ethical behavior, human rights protection, and environmental responsibility. The company follows a Code of Conduct that guides employees and management in maintaining integrity, transparency, and accountability in all business activities. Policies related to occupational health and safety, anti-corruption, non-discrimination, and environmental management are communicated across the organization.

Stakeholder Engagement (GRI 2-29)

IMAC follows a structured approach to stakeholder engagement to understand expectations and manage sustainability impacts effectively. Key stakeholders include employees, customers, suppliers, regulators, investors, and local communities. Stakeholders are identified based on their influence on business operations and their exposure to IMAC's environmental and social impacts. Engagement methods include regular meetings, audits, feedback mechanisms, customer satisfaction surveys, and employee consultations. Community interactions focus on local development, employment opportunities, and environmental awareness. Insights gained from stakeholder engagement are used to identify material topics, improve policies, and strengthen operational practices. This inclusive approach supports transparency, trust, and long-term business relationships.

Discussions to determine key stakeholders

The ESG Steering Committee led by the Chairman and Managing Director, is the highest governance body for sustainability matters and oversees the process

Prioritizing for Excellence

Stakeholders are prioritized based on their activities, business relationships and impact

Engage to Collaborate and Inspire

Stakeholder engagement is undertaken through appropriate channels for identification of material topics

Aligning Expectations for

Strengthening the relationship by addressing concerns and meeting the expectations of the stakeholders

Process for Identifying Sustainability-Related Impacts (GRI 3-1)

IMAC Alloy Casting Private Limited follows a structured and systematic process to identify sustainability-related impacts across its value chain, from raw material procurement to manufacturing and product delivery. The process includes internal assessments, stakeholder consultations, regulatory reviews, and analysis of environmental and social risks associated with operations. Key inputs are obtained from production teams, safety officers, human resource departments, suppliers, and customers. Environmental impacts such as greenhouse gas emissions, energy consumption, water usage, and waste generation are assessed using verified GHG inventory data and operational performance metrics. Social impacts related to employee health and safety, labor practices, and community engagement are evaluated through audits and feedback mechanisms. These assessments help prioritize significant impacts and guide strategic sustainability planning.

List of Material Topics (GRI 3-2)

Based on the impact assessment and stakeholder engagement process, IMAC has identified several material sustainability topics that are critical to its operations and long-term business success. These material topics include energy management, greenhouse gas emissions (Scope 1, Scope 2, and Scope 3), water management, waste management, environmental compliance, occupational health and safety, employee training and development, diversity and equal opportunity,.

Material Topics (GRI 3)

Economic performance and indirect economic impacts are also considered material due to their influence on local employment and industrial growth. These topics reflect IMAC's operational risks, regulatory responsibilities, and stakeholder expectations and form the foundation of the company's sustainability strategy and reporting framework.

Governance	Environment	Social
1. Code of Conduct	1.Climate Change Impact	1. Workplace Safety Management
2. Anti-Bribery & Anti-Corruption	2.Carbon Footprint Reduction	2. Employee Health Programs
3. Legal & Statutory Compliance	3.Renewable Energy Usage	3. Prevention of Child & Forced Labor
4. Board Accountability	4.Pollution Prevention	4. Gender Equality
5. Enterprise Risk Management	5.Biodiversity Protection	5. Anti-Discrimination Practices
6. Financial Transparency	6.Environmental Risk Management	6. Emergency Preparedness
7. Fraud Prevention	7.Sustainable Manufacturing	7. Ethical Recruitment
8. Ethical Business Practices	8.Process Emission Reduction	8. Supply Chain Labor Standards
9. Conflict of Interest Management	9.Eco-Friendly Technology Adoption	9. Worker Representation & Dialogue
10. Supplier Code of Conduct	10. Environmental Management Systems (EMS)	10. Compliance with Labor Laws

Management Approach for Material Topics (GRI 3-3)

IMAC's management approach for material sustainability topics is based on defined policies, operational controls, performance indicators, and continuous improvement mechanisms. Each material topic is supported by relevant policies such as the Environmental Policy, Occupational Health and Safety Policy, Human Rights Policy, and Code of Conduct. Action plans are implemented through energy efficiency projects, waste segregation and recycling programs, emissions monitoring, safety training, and supplier screening processes.

GOVERNANCE

GRI 201-1,2,3,4,GRI 202-1,2, GRI 203-1,2,GRI 204-1, GRI 205

GRI 201: Economic Performance

GRI 201-1: Direct Economic Value Generated and Distributed

GRI 201-2: Financial Implications and Risks and Opportunities Due to Climate Change

GRI 201-3: Defined Benefit Plan Obligations and Coverage

GRI 201-4: Financial Assistance Received from Government

GRI 202-1: Ratios of Standard Entry-Level Wage to Local Minimum Wage

GRI 202-2: Proportion of Senior Management Hired from Local Communities

GRI 203-1: Infrastructure Investments and Services Supported

GRI 203-2: Significant Indirect Economic Impacts

GRI 204-1: Proportion of Spending on Local Supplier

GRI 205: Anti-Corruption (205-1, 205-2, 205-3 Integrated Disclosure)

ECONOMIC STANDARDS

Economic Performance (GRI 201)

IMAC Alloy Casting Private Limited contributes to economic growth through responsible manufacturing of non-ferrous alloys and aluminium die cast products. The company focuses on long-term financial stability while integrating sustainability into business decisions. Economic value generated through operations supports employee wages, supplier payments, taxes, and reinvestment in infrastructure and technology. IMAC recognizes climate change and market volatility as key financial risks and opportunities and incorporates these factors into strategic planning. By maintaining transparent financial management and aligning business performance with ESG objectives, IMAC ensures resilience and value creation for shareholders, employees, and communities. The company's economic performance supports sustainable industrial development in the regions where it operates.

Revenue Stability	Value Creation	Cost Efficiency	Local Procurement
Consistent financial growth ensuring business continuity and resilience.	Economic value generated and distributed to employees, suppliers, and communities.	Optimized operations improving productivity and reducing operational costs.	Preference for local suppliers to strengthen regional economy.

Direct Economic Value Generated and Distributed (GRI 201-1)

IMAC reports direct economic value generated through revenue from manufacturing and supply of aluminium die castings and non-ferrous alloys. Economic value is distributed among employees through wages and benefits, governments through taxes and statutory payments, suppliers through procurement spending, and communities through local development initiatives. A portion of profits is reinvested in energy-efficient equipment, safety systems, and operational improvements. This distribution demonstrates IMAC's role in strengthening the local and regional economy while maintaining financial sustainability. Transparent financial practices ensure accountability and compliance with regulatory frameworks, reinforcing investor confidence and supporting long-term business continuity.

Climate Change

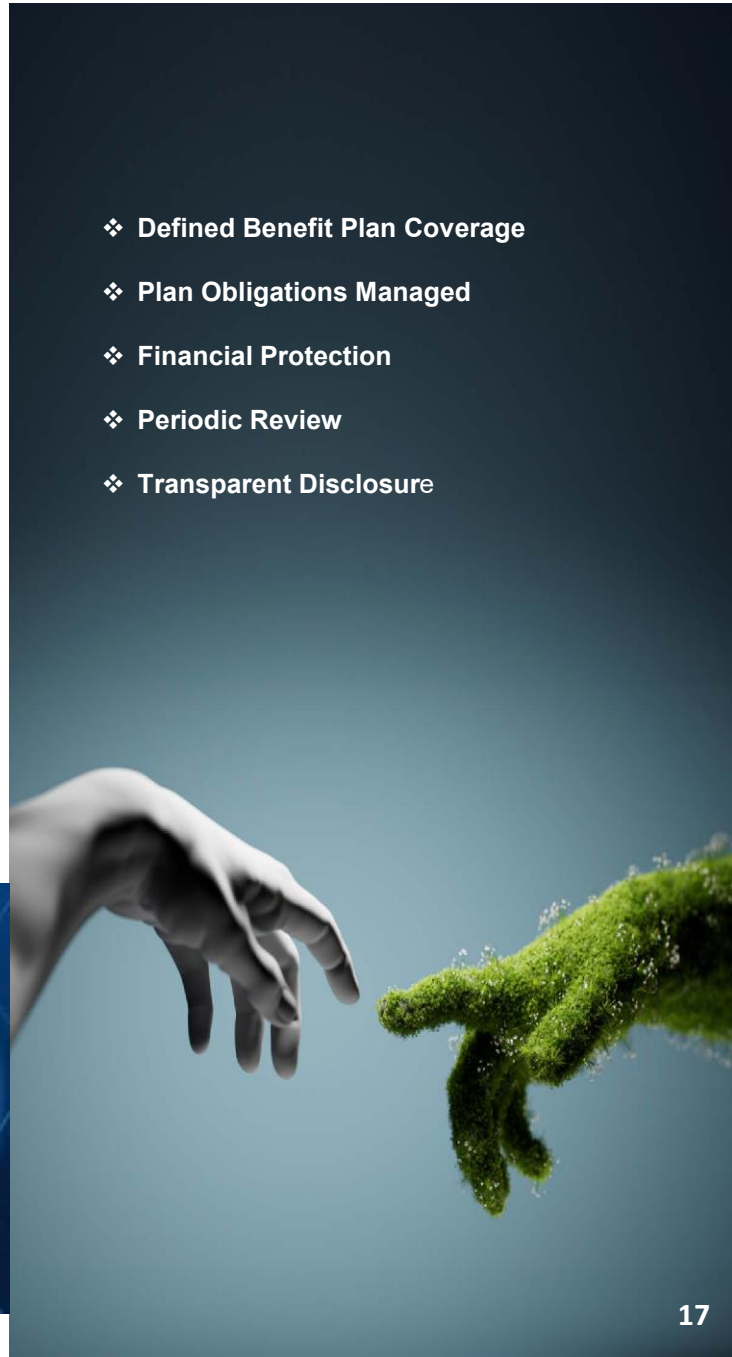
Financial Implications and Risks and Opportunities Due to Climate Change (GRI 201-2)

IMAC recognizes climate change as a significant factor influencing operational costs, energy availability, and regulatory compliance. Risks include rising energy prices, carbon regulations, and supply chain disruptions, while opportunities include improved efficiency, renewable energy adoption, and low-carbon product development. The company's verified greenhouse gas inventory provides a baseline for identifying emission reduction opportunities and cost savings through energy optimization and increased recycled aluminium usage. IMAC integrates climate-related risks into business planning and capital investment decisions to ensure resilience. Proactive climate action supports long-term competitiveness, regulatory preparedness, and enhanced reputation among environmentally conscious customers and investors.

Defined Benefit Plan Obligations and Coverage (GRI 201-3)

IMAC provides statutory and company-sponsored benefits to eligible employees in accordance with Indian labor laws and internal human resource policies. These benefits include provident fund contributions, gratuity, insurance coverage, and other social security measures designed to ensure employee well-being and financial security. Defined benefit obligations are managed through structured payroll systems and compliance with regulatory requirements. The company regularly reviews benefit coverage to ensure fairness and adequacy. By offering stable employment benefits, IMAC promotes workforce retention, motivation, and long-term organizational stability, contributing positively to both social responsibility objectives and business performance.

UN SDG:



Financial Assistance Received from Government (GRI 201-4)

IMAC operates in compliance with applicable government policies and may receive financial or non-financial assistance in the form of tax incentives, subsidies, or industrial development support related to manufacturing and infrastructure development. Such assistance is utilized for capacity expansion, technology upgrades, and improvement of environmental and safety systems. The company maintains transparency in reporting any government support received and ensures that funds are used in alignment with statutory and sustainability objectives. IMAC does not depend heavily on government aid, reflecting financial independence while responsibly leveraging available programs to strengthen sustainable manufacturing practices.

Ratios of Standard Entry-Level Wage to Local Minimum Wage (GRI 202-1)

IMAC ensures that entry-level wages provided to employees are equal to or higher than the local minimum wage prescribed by government authorities. Wage structures are designed to be fair, transparent, and aligned with industry standards. This practice helps attract skilled workers while ensuring financial security and dignity for employees. Periodic wage reviews are conducted based on performance, experience, and regulatory changes. By maintaining equitable compensation practices, IMAC supports decent work principles and demonstrates compliance with labor standards, contributing to employee satisfaction and social sustainability

Proportion of Senior Management Hired from Local Communities (GRI 202-2)

IMAC prioritizes local talent development and encourages recruitment of senior and middle management from nearby communities where feasible. This approach strengthens community relationships, enhances cultural understanding, and supports regional economic development. Internal promotion and leadership training programs are used to prepare employees for higher responsibilities. Local hiring also reduces relocation-related environmental impacts and improves workforce stability. IMAC's commitment to community-based employment reflects its long-term strategy of shared growth and responsible business conduct, reinforcing its social license to operate.

Infrastructure Investments and Services Supported (GRI 203-1)

IMAC invests in manufacturing infrastructure, energy systems, water management facilities, and occupational safety equipment to support efficient operations. These investments benefit not only the company but also surrounding communities by improving industrial standards and resource management practices. The company supports essential services such as transportation, waste management, and utility networks through partnerships with local service providers. Infrastructure development enhances production capacity, operational reliability, and environmental performance, contributing to long-term economic sustainability and regional industrial advancement

Significant Indirect Economic Impacts (GRI 203-2)

IMAC's operations create employment opportunities and stimulate local business ecosystems by engaging suppliers and contractors. The company's procurement practices support small and medium enterprises, enhancing income generation and skill development in surrounding areas. Training initiatives improve workforce employability and technical capabilities.

These indirect impacts contribute to poverty reduction, community stability, and regional growth. By maintaining responsible business operations and expanding production capacity sustainably, IMAC strengthens economic value chains and supports inclusive development.

Proportion of Spending on Local Supplier

(GRI 204-1)

A significant portion of IMAC's procurement expenditure is directed toward local and regional suppliers. This approach reduces logistics-related emissions, shortens supply chains, and supports community-based enterprises. Local sourcing also enhances supply reliability and fosters strong business relationships. Supplier performance is periodically reviewed for quality, delivery, and compliance with sustainability criteria. By prioritizing local suppliers, IMAC contributes to regional economic development while improving operational efficiency and environmental performance.

Legal Actions Related to Anti-Competitive Behavior

(GRI 206-1)

IMAC monitors compliance with competition laws through internal governance and legal review mechanisms. During the reporting period, the company strives to operate without involvement in anti-competitive or monopolistic practices. Any potential risks are addressed through policy enforcement and corrective action. Transparent business operations and adherence to legal standards protect the company from regulatory penalties and strengthen investor and stakeholder confidence.

Tenants were surveyed on their satisfaction with the project, with of the respondents saying that the new windows had improved the energy e ciency

Particulars	FY2024-25
Corruption & Bribery	0
Discrimination & Harassment	0
Customer Data Privacy and Cybersecurity	0
Conflict of Interest	0
Money Laundering or Insider Trading	0

Anti-Corruption (GRI 205)

IMAC Alloy Casting Private Limited maintains a zero-tolerance approach toward corruption, bribery, and unethical business conduct across all operations. The company has established comprehensive anti-corruption policies and internal controls covering procurement, finance, sales, and administrative functions. Periodic risk assessments are conducted to identify potential corruption vulnerabilities, particularly in high-risk areas such as vendor interactions and financial transactions. Employees receive regular training on the Code of Conduct, ethical decision-making, and reporting mechanisms through induction programs and refresher workshops.

Environmental

GRI 301-1,2,3, GRI 302-1,2,3,4,5, GRI 303-1,2,GRI 304-1,
GRI 305-1,2,3,5,6,7 GRI 306-1, GRI 308-1,

GRI 301: Materials

GRI 301-1: Materials Used by Weight or Volume

GRI 301-2: Recycled Input Materials Used

GRI 301-3: Reclaimed Products and Packaging Materials

GRI 302-1: Energy Consumption within the Organization

GRI 302-2: Energy Consumption outside the Organization

GRI 302-3: Energy Intensity

GRI 302-4: Reductions in Energy Consumption

GRI 302-5: Reductions in Energy Requirements of Products and Services

GRI 303: Water and Effluents (Integrated Disclosure – GRI 303-1 to 303-5)

GRI 304: Biodiversity

GRI 305-1: Scope 1 Emissions

GRI 305-2: Scope 2 Emissions

GRI 305-3: Scope 3 Emissions

GRI 305-5: GHG Emissions Reductions

GRI 305-6: Emissions of Ozone-Depleting Substances (ODS)

GRI 305-7: NOx, SOx, and Other Significant Air Emissions

GRI 306-1 Waste

GRI 308-1 Supplier Environmental Assessment

Materials (GRI 301)

IMAC uses aluminium and non-ferrous alloy inputs as core raw materials for its manufacturing operations. Material efficiency and circular economy principles are embedded in production planning through scrap recovery and recycled aluminium utilization. The company tracks material usage by weight and volume to minimize wastage and optimize resource consumption. Preference is given to recyclable and environmentally responsible materials where technically feasible. Packaging materials are also reviewed for reduction and reuse opportunities. IMAC's materials strategy supports lower environmental footprint, cost efficiency, and compliance with environmental regulations while meeting customer quality expectations.

Materials Used by Weight or Volume (GRI 301-1)

IMAC monitors the quantity of aluminium ingots, alloying elements, and auxiliary materials consumed across all manufacturing units. Material usage data is collected through production records and inventory systems to support efficiency analysis and waste reduction. High-volume materials such as aluminium and alloy additives are tracked for yield optimization. Process improvements focus on reducing melt losses and improving casting recovery rates. This systematic tracking supports sustainability reporting, helps identify resource-intensive operations, and enables better decision-making for raw material procurement and process optimization.

Recycled Input Materials Used (GRI 301-2)

IMAC promotes the use of recycled aluminium and reclaimed scrap as part of its circular economy approach. Internal scrap generated during casting and machining is segregated and reused where quality standards permit. External recycled aluminium inputs are sourced from approved suppliers who comply with environmental criteria. Increasing recycled content helps reduce dependence on virgin raw materials and lowers greenhouse gas emissions associated with primary aluminium production. This initiative directly contributes to IMAC's emission reduction strategy and aligns with sustainable resource management objectives.

Reclaimed Products and Packaging Materials (GRI 301-3)

IMAC encourages recovery and reuse of packaging materials such as wooden pallets, metal containers, and protective packing materials used in product transportation. Damaged or obsolete products and rejected castings are reclaimed and recycled through authorized recyclers. The company works with logistics partners to minimize single-use packaging and promote reusable alternatives. These efforts reduce waste generation, support material circularity, and lower disposal costs. Reclaimed material initiatives demonstrate IMAC's commitment to waste minimization and responsible material lifecycle management.

Energy (GRI 302)

Energy is a critical resource in IMAC Alloy Casting Private Limited's manufacturing of non-ferrous alloys and aluminium die cast products. The company manages energy consumption through systematic monitoring, periodic audits, and continuous efficiency upgrades across production processes. Primary energy sources include electricity and fuel used in melting furnaces, machining operations, and auxiliary equipment. IMAC integrates its energy management program with greenhouse gas (GHG) emission reduction strategies and climate risk mitigation initiatives. Key energy performance indicators are reviewed regularly to identify conservation opportunities and reduce energy intensity. Process optimization, preventive maintenance, and adoption of energy-efficient technologies support improved operational efficiency while minimizing environmental impact and strengthening IMAC's commitment to sustainable manufacturing and ESG objectives.

Critical Resource Management:

Energy is a key input in IMAC Alloy Casting Private Limited's manufacturing of non-ferrous alloys and aluminium die cast products.

Systematic Monitoring:

Energy consumption is tracked through regular measurement, internal reviews, and periodic energy audits.

Primary Energy Sources

Main sources include electricity and fuel used in melting furnaces, machining operations, and auxiliary equipment.

GHG Integration

Energy management is aligned with greenhouse gas (GHG) emission reduction and climate risk mitigation strategies.

Energy Consumption within the Organization (GRI 302-1)

IMAC tracks electricity and fuel consumption across all operational units. Major energy use occurs in melting furnaces, compressors, and production machinery. Energy data is recorded through utility bills and equipment logs.

Efficiency measures such as upgraded furnaces, preventive maintenance, and optimized production scheduling are implemented to reduce energy intensity. Monitoring ensures transparency and supports the company's emission inventory and sustainability targets.

Energy Consumption outside the Organization (GRI 302-2)

IMAC Alloy Casting Private Limited evaluates indirect energy consumption associated with the transportation of raw materials and finished products, outsourced operational services, and supplier activities across its value chain. The company encourages logistics partners to adopt fuel-efficient vehicles, proper vehicle maintenance, and route optimization strategies to reduce fuel use and emissions. Supplier engagement programs include regular discussions on energy efficiency, cleaner production methods, and emission reduction practices. These efforts support responsible energy management beyond direct operations and strengthen collaboration with business partners. By addressing upstream and downstream energy impacts, IMAC integrates Scope 3 energy considerations into its climate strategy and promotes continuous improvement aligned with its sustainability and ESG objectives.

Energy Intensity (GRI 302-3)

Energy intensity is measured as energy consumed per unit of production output. IMAC uses this indicator to benchmark performance across facilities and identify improvement areas. Reduction in energy intensity reflects improved furnace efficiency, reduced downtime, and better process control. Continuous monitoring supports operational planning and demonstrates progress toward sustainable manufacturing goals.

Logistics Energy Use – Energy consumed in transportation of raw materials and finished goods is monitored through fuel and distance data.

Outsourced Operations – Energy used by third-party processing and service providers is considered in indirect energy reporting.

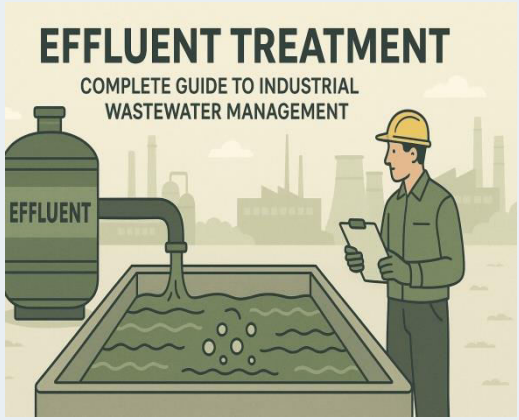
Reductions in Energy Consumption (GRI 302-4)

MAC Alloy Casting Private Limited has achieved significant energy savings through furnace optimization, replacement of inefficient motors with high-efficiency equipment, improved thermal insulation, and strengthened preventive maintenance programs. These technical measures are supported by employee awareness campaigns that promote responsible energy use and conservation practices across all operational areas. Regular energy audits and monitoring systems help identify further opportunities for improvement and ensure effective implementation of reduction initiatives. The combined impact of these actions results in lower operating costs, improved production efficiency, and reduced greenhouse gas emissions.

Reductions in Energy Requirements of Products and Services (GRI 302-5)

Process improvements and better alloy design reduce energy required per unit of output. Optimized casting techniques and scrap reuse reduce re-melting needs. These measures decrease energy demand across product lifecycles and enhance environmental performance of IMAC's offerings.

Water and Effluents (GRI 303-1 to 303-5)



MAC Alloy Casting Private Limited recognizes water as a shared and critical natural resource and manages its use responsibly across operations. Water is mainly used for cooling, cleaning, and domestic purposes and is sourced only from authorized suppliers. The company monitors water withdrawal, consumption, and discharge to minimize environmental impact and ensure regulatory compliance. Wastewater is treated through approved treatment systems before discharge or reused for non-process applications such as gardening and floor cleaning. Regular testing prevents contamination of surrounding ecosystems. Through conservation practices, reuse initiatives, and leak prevention measures, IMAC reduces its water footprint and supports sustainable water resource management aligned with its ESG strategy.

Biodiversity (GRI 304)

- Low Biodiversity Impact
- Site Assessment
- Impact Prevention
- Green Belt Development
- Protected Species Safety
- Regulatory Compliance

IMAC Alloy Casting Private Limited operates primarily within designated industrial zones where direct impacts on biodiversity are limited. The company periodically assesses whether any of its facilities are located near biodiversity-sensitive or protected areas and ensures full compliance with environmental clearance and regulatory requirements. Potential impacts related to emissions, effluents, and waste generation are controlled through effective pollution prevention and environmental management systems. IMAC promotes green belt development and tree plantation programs within and around its premises to support local ecological balance and habitat enhancement. No significant impacts on protected or IUCN Red List species have been identified from operations. These measures reflect IMAC's commitment to responsible environmental stewardship and biodiversity conservation.
t of nature networks.

UN SDG:

EMISSION MANAGEMENT

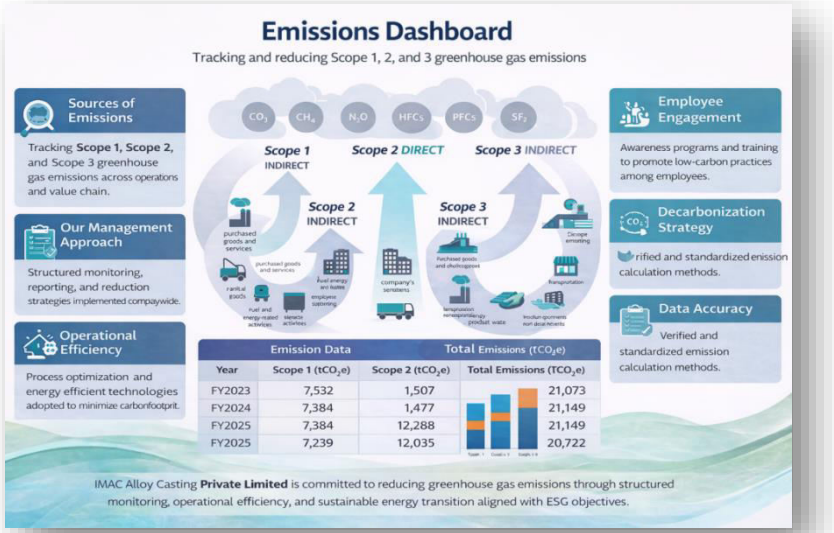
IMAC Alloy Casting Private Limited measures and reports its greenhouse gas (GHG) emissions in accordance with ISO 14064-1 and the GHG Protocol standards. For FY 2024–25, the company's verified total emissions were 20,721.79 tCO_2e, comprising Scope 1 emissions of 7,239.40 tCO_2e from fuel combustion, Scope 2 emissions of 1,448.18 tCO_2e from purchased electricity, and Scope 3 emissions of 12,034.21 tCO_2e from upstream and downstream activities. Emission management is a core element of IMAC's climate strategy, supported by monitoring systems, reduction initiatives, and continuous performance evaluation aligned with ESG objectives

Scope 1 Emissions (GRI 305-1)

IMAC's Scope 1 emissions originate primarily from fuel combustion in melting furnaces, generators, and company-owned vehicles used for manufacturing operations. The company maintains accurate records of fuel consumption and applies standardized emission factors in line with ISO 14064-1 requirements. To reduce direct emissions, IMAC has implemented furnace efficiency improvements, preventive maintenance programs, and optimized operating parameters to minimize fuel wastage. Employee training on energy-efficient operating practices further supports emission reduction. Continuous monitoring enables identification of high-emission processes and supports data-driven decision-making for future technology upgrades and cleaner fuel alternatives.

Scope 2 Emissions (GRI 305-2)

Scope 2 emissions at IMAC arise from purchased electricity consumed for production equipment, lighting, and utility services. Electricity usage is measured through utility meters and converted into emissions using applicable grid emission factors. IMAC actively promotes energy efficiency through the installation of energy-efficient motors, LED lighting, and process optimization measures. The company is exploring renewable energy options such as rooftop solar power and green electricity procurement to reduce dependence on fossil fuel-based grid power.



Scope 3 Emissions (GRI 305-3)

IMAC monitors greenhouse gas emission intensity by calculating emissions per unit of production to track operational efficiency and progress toward reduction targets. This metric enables meaningful comparison of performance across reporting periods, independent of production volume changes. Emission intensity trends are reviewed by management as part of sustainability performance monitoring. Continuous improvement initiatives such as furnace optimization, scrap recovery, and increased recycled content contribute to lowering emissions per ton of output. Tracking intensity indicators supports transparent reporting and provides investors and stakeholders with insight into the company's efficiency and climate performance.

Emissions Baseline Summary (2025

Scope	CURRENT YEAR APRIL 2024 – MARCH 2025
Scope 1	7239.40
Scope 2	1448.18
Scope 3	12034.21
Scope 3 Upstream	12020.16
Scope 3 Downstream	14.056
Total	20721.79

GHG Emissions Reductions (GRI 305-5)

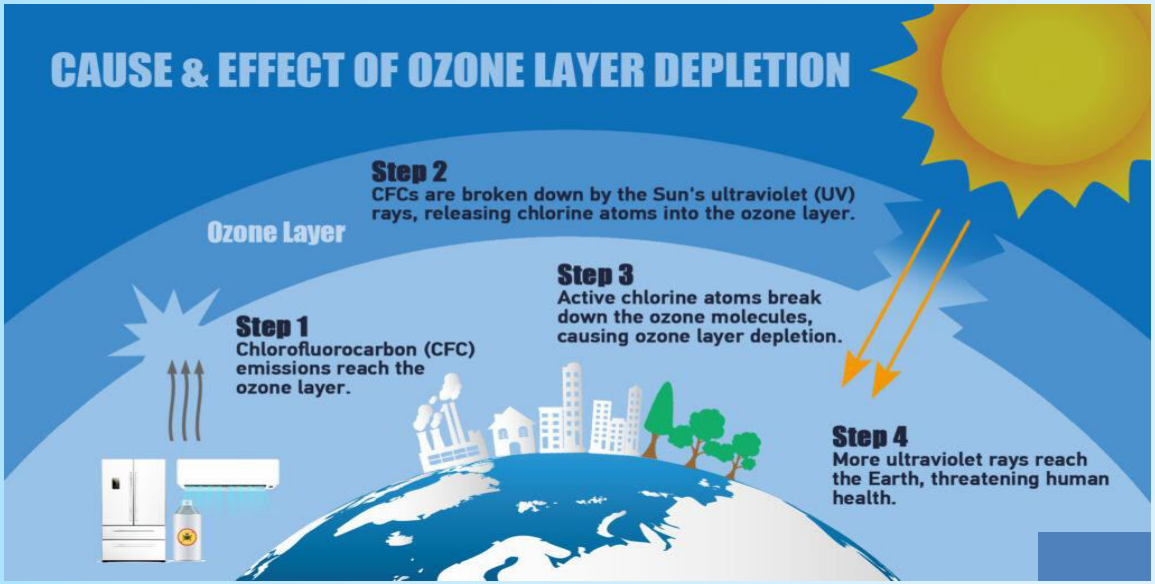
IMAC has implemented multiple initiatives to reduce greenhouse gas emissions across its manufacturing operations. Key measures include furnace efficiency upgrades, improved insulation, enhanced scrap recovery processes, and higher utilization of recycled aluminium inputs. Energy conservation programs and preventive maintenance further reduce fuel and electricity consumption. The company also promotes employee awareness on energy-saving practices and process discipline. These reduction initiatives contribute to measurable improvements in emission performance while supporting cost efficiency and regulatory compliance. IMAC remains committed to expanding its emission reduction roadmap in alignment with national climate goals and its long-term ESG strategy.

Scope	Baseline (FY25) tCO_2e	SBTi Reduction %	Target Year	Target Emissions (tCO_2e)
Scope 1	7,239.40	42%	2030	4,198
Scope 2	1,448.18	42%	2030	840
Scope 1 + 2	8,687.58	42%	2030	5,038
Scope 3	12,034.21	25%	2030	9,026
Total	20,721.79	—	—	14,064

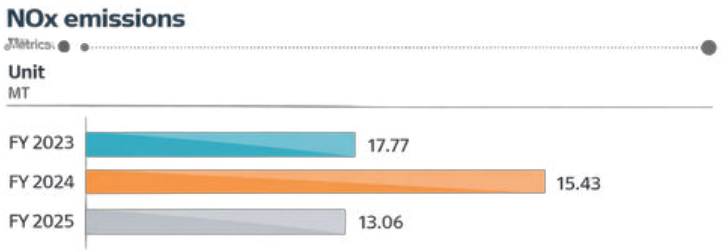
Emissions of Ozone-Depleting Substances (ODS) (GRI 305-6)

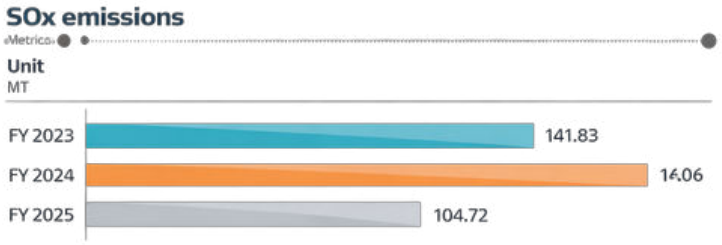
Air Emission Parameter	Unit	FY 2024-25	FY 2023-24	FY 2022-23
SOx Emissions	MT	141.832	176.06	104.72
Particulate Matter (PM)	MT	89.67	62.40	63.31
NOx Emissions	MT	17.77	15.43	13.06

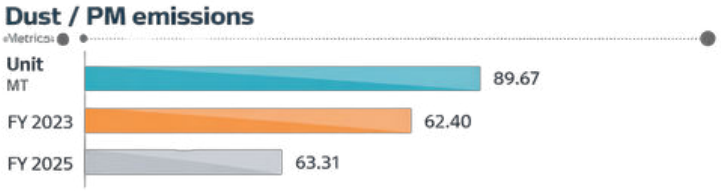
IMAC Alloy Casting Private Limited avoids the use of ozone-depleting substances in its manufacturing and utility operations. Refrigeration and air-conditioning systems are maintained using environmentally compliant refrigerants that meet regulatory and international environmental standards. Periodic inspections and preventive maintenance ensure that equipment does not leak harmful substances into the atmosphere. The company complies with applicable environmental regulations related to ODS management and supports the global objective of protecting the ozone layer. By adopting safe alternatives and maintaining proper controls, IMAC minimizes risks associated with ozone-depleting emissions and demonstrates responsible environmental management.



NOx, SOx, and Other Significant Air Emissions (GRI 305-7)







Air Emissions (GRI 305-7) Recorded in metric tonnes per year.
Emissions are monitored and assured as per ISO/IEC 17029/GFO 17029:2019 standards,
Continuous improvement initiatives have resulted in a reduction of NOx and PM emissions

IMAC monitors and controls emissions of nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air pollutants generated from fuel combustion and production processes. Pollution control equipment such as chimneys with appropriate filtration and exhaust management systems are installed to ensure emissions remain within regulatory limits. Regular air quality monitoring and preventive maintenance of furnaces and burners reduce the risk of excessive emissions. Compliance with environmental standards is verified through periodic testing and reporting. These measures help protect local air quality, safeguard worker health, and support IMAC's commitment to responsible industrial operations.

NOx Emissions

Continuous monitoring and optimized combustion processes help control nitrogen oxide emissions.

Installation of pollution control equipment has reduced NOx levels year-on-year.

SOx Emissions

Use of low-sulfur fuels and cleaner energy sources minimizes sulfur oxide emissions.

Regular maintenance of boilers and furnaces ensures compliance with air quality standards.

Dust / PM Emissions

Dust collectors and filtration systems are deployed to capture particulate matter at source.

Improved material handling and housekeeping practices reduce airborne dust generation.

Waste

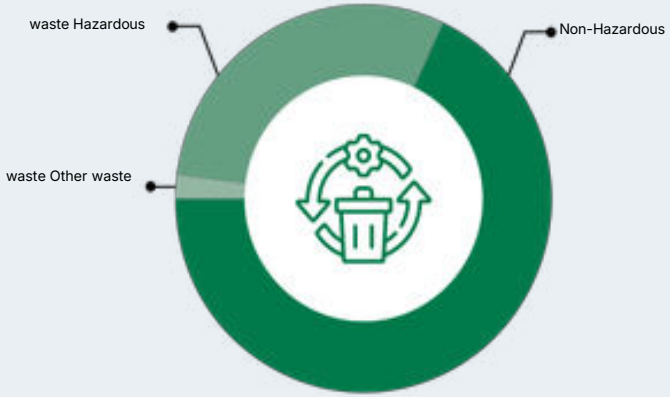
Waste (GRI 306-1)

IMAC Alloy Casting Private Limited manages waste responsibly through a structured system of segregation, recycling, and authorized disposal in line with regulatory requirements and ESG objectives. Waste streams include metal scrap, packaging materials, and limited quantities of hazardous residues from manufacturing and maintenance activities. The company tracks waste generation to identify reduction opportunities and minimize environmental risks. Waste management practices follow the hierarchy of reduce, reuse, recycle, and dispose responsibly. Metal scrap and recyclable packaging are diverted to approved recycling channels, while residual and hazardous waste is sent only to authorized treatment and disposal facilities. These measures ensure environmental protection, regulatory compliance, and continuous improvement in waste performance.

Waste minimization through process optimization and material efficiency

Resource recovery via recycling, reuse and solvent recovery systems

Responsible disposal aligned with regulatory compliance and circular economy principles



Supplier Environmental Assessment (Integrated Disclosure – (GRI 308)

IMAC Alloy Casting Private Limited integrates environmental responsibility into its supplier selection and evaluation processes to manage upstream environmental risks effectively. New suppliers are screened based on compliance with environmental regulations, waste management practices, and adoption of sustainable operating methods before approval.

Periodic reviews and audits help identify potential negative environmental impacts within the supply chain. When such impacts are detected, IMAC works with suppliers to implement corrective actions, provide guidance on best practices, and ensure continuous improvement. This structured approach strengthens responsible sourcing, enhances supply chain transparency, and aligns procurement activities with IMAC's ESG strategy and environmental performance objectives.

Social

GRI 401-1, GRI 402-1, GRI 403-1,2,8,9,10, GRI 404-1, GRI 405-1, GRI 408-1, GRI 412, GRI 413, GRI 414, GRI 416, GRI 418, GRI 419

GRI 401: Employment

GRI 402-1: Minimum Notice Periods Regarding Operational Changes

GRI 403-1Occupational Health & Safety

GRI 403-2: Hazard Identification, Risk Assessment & Waste Hazards

GRI 403-8: Workers Covered by Occupational Health & Safety Management System

GRI 403-9: Work-related Injuries

GRI 403-10: Work-related Ill Health

GRI 404: Training and Education

GRI 405: Diversity and Equal Opportunity

GRI 406-1: Incidents of Discrimination and Actions Taken

GRI 408 & GRI 409: Child Labor and Forced Labor

GRI 412: Human Rights Assessment

GRI 413: Local Communities

GRI 414: Supplier Social Assessment

GRI 416: Customer Health and Safety

GRI 418: Information Security and Privacy

GRI 419: Socioeconomic Compliance

SOCIAL

Employment (GRI 401)

IMAC promotes fair employment practices and provides stable job opportunities across its manufacturing units. The company ensures transparent recruitment, equal opportunity, and compliance with labor laws. Employee well-being is supported through statutory benefits, safe working conditions, and skill development programs. Workforce planning emphasizes long-term retention and internal growth. IMAC recognizes employees as key stakeholders and integrates human capital development into its ESG strategy. Employment policies focus on dignity, diversity, and workplace harmony, contributing to organizational performance and social responsibility.

Labor/Management Relations (GRI 402)

Minimum Notice Periods Regarding Operational Changes (GRI 402-1)

IMAC Alloy Casting Private Limited ensures that employees are informed of significant operational and organizational changes through formal communication channels and advance notice in accordance with applicable labor regulations and company policies. Information is shared through written notices, departmental meetings, and management briefings to maintain transparency and clarity. This approach helps reduce uncertainty and enables employees to prepare for changes related to production schedules, work processes, or organizational restructuring. By engaging employees early and providing clear communication, IMAC supports smooth transitions, maintains workforce confidence, and strengthens constructive labor–management relations aligned with responsible business and ESG practices.

Occupational Health & Safety (GRI 403)

IMAC prioritizes worker safety and health across all manufacturing units. A structured OH&S management system identifies hazards, implements preventive controls, and ensures regulatory compliance. Safety training, personal protective equipment (PPE), and emergency preparedness programs are integral components. Regular inspections and audits reinforce continuous improvement in workplace safety culture.

Hazard Identification, Risk Assessment & Waste Hazards (GRI 403-2)

IMAC Alloy Casting Private Limited systematically identifies occupational hazards associated with machinery operation, molten metal handling, and management of hazardous and non-hazardous waste. Regular risk assessments are conducted to evaluate potential safety and health impacts on employees and contract workers. Preventive measures include proper labeling, safe storage of materials, use of personal protective equipment (PPE), and clearly defined operating procedures. Employees receive periodic training on hazard awareness, emergency response, and waste handling practices.

Workers Covered by Occupational Health & Safety Management System (GRI 403-8)

All permanent and contractual employees at IMAC Alloy Casting Private Limited are covered under the company's Occupational Health and Safety (OH&S) management system. The system establishes standardized safety procedures, incident reporting mechanisms, and continuous monitoring across all operational areas. Safety roles and responsibilities are clearly defined for management, supervisors, and workers to ensure accountability. Regular safety audits, toolbox talks, and structured training programs promote awareness and consistent implementation of safety practices. By extending OH&S coverage to the entire workforce, IMAC ensures uniform protection, minimizes workplace hazards, and fosters a strong culture of safety, prevention, and employee well-being throughout its manufacturing facilities.

Work-related Injuries (GRI 403-9)

IMAC Alloy Casting Private Limited monitors work-related injuries through systematic reporting and analysis of incident frequency and severity rates. All incidents are investigated to determine root causes and to implement corrective and preventive actions. Safety training programs, machine guarding, and enforcement of PPE usage contribute to reducing accident risks.

Lessons learned from incidents are communicated across departments to prevent recurrence. Management reviews injury data periodically as part of its health and safety performance evaluation. These measures enhance workplace safety, protect employee well-being, and demonstrate IMAC's commitment to maintaining a low-injury and high-safety operational environment.

Work-related Ill Health (GRI 403-10)

IMAC Alloy Casting Private Limited implements health surveillance programs to monitor and manage work-related ill health associated with occupational exposure and physical demands. Periodic medical check-ups are conducted for employees working in high-risk areas such as foundry operations and material handling. Preventive health measures include ergonomic improvements, ventilation controls, and provision of appropriate personal protective equipment. Awareness programs educate employees on occupational health risks and healthy work practices. Any identified cases of work-related illness are addressed through medical support and workplace adjustments. These initiatives promote long-term employee well-being and ensure compliance with occupational health regulations

0.171

LTIFR (Workers) per 100,000 hours worked

141.0

Severity Index (per 200,000 hours worked)

9

Total Recordable Work Related Injuries

100%

Sites certified to Occupational Health & Safety Management System (ISO 45001:2018)

1

High consequence work related injury or ill-health (Workers) (excluding fatalities)

Training and Education (GRI 404)

To foster a culture of sustainability, our employees participate in environmental training covering key aspects of our operations. The programme provides essential knowledge on:

Water management: Implementation of water-conservation and efficiency-enhancement practices to optimise consumption across operations, alongside robust waste-management systems focused on segregation at source, waste reduction and recycling to minimise landfill disposal.

Waste management Proper segregation, reduction, and recycling protocols to minimise landfill disposal.

Biodiversity Sensitisation and awareness initiatives to reinforce the importance of biodiversity and promote responsible practices that support ecosystem preservation.

Air emissions

Guidance and capacity-building on minimising and monitoring air emissions, supporting regulatory compliance and continuous improvement against environmental performance objectives.

GHG and energy management:

Capacity-building initiatives to strengthen understanding of GHG emissions and promote energy efficiency by improving awareness of energy-consumption patterns

IMAC Alloy Casting Private Limited invests in continuous employee development through structured training and education programs that enhance technical skills, safety awareness, quality performance, and ESG understanding. Employees receive regular training hours each year based on job roles, competency needs, and performance requirements. Skill upgrading initiatives focus on improving operational efficiency and preparing the workforce for advanced manufacturing technologies and evolving industry standards. Periodic performance appraisals and career development reviews help identify individual strengths, training needs, and growth opportunities. This integrated approach supports productivity, employee engagement, and long-term talent development while aligning personal career goals with IMAC's organizational objectives and sustainability strategy.

Diversity and Equal Opportunity (GRI 405)

IMAC Alloy Casting Private Limited promotes inclusive employment practices and equal opportunity across all levels of its workforce. The company encourages diversity in recruitment, training, and leadership development without discrimination based on gender, caste, religion, or social background. Hiring and promotion decisions are driven by merit, skills, and performance criteria. IMAC ensures that compensation structures are fair and transparent, with basic salary and remuneration determined by job role and individual performance rather than gender. Regular reviews of pay practices help maintain wage equity and consistency. These initiatives foster a respectful, inclusive workplace culture and support IMAC's commitment to social responsibility and human capital development.

Non-Discrimination (GRI 406)

Incidents of Discrimination and Actions Taken (GRI 406-1)

IMAC Alloy Casting Private Limited maintains a zero-tolerance policy toward discrimination in any form and is committed to providing a respectful and inclusive workplace environment. All employees are encouraged to report incidents of discrimination through established grievance and reporting mechanisms. Any reported cases are investigated promptly and fairly in accordance with company policies and legal requirements. Appropriate disciplinary actions are taken where violations are confirmed, and corrective measures are implemented to prevent recurrence. Awareness and sensitization programs are conducted to promote equal opportunity and mutual respect among employees. These practices reinforce IMAC's commitment to ethical conduct, human rights, and social responsibility.

Child Labor and Forced Labor (GRI 408 & GRI 409)

MAC Alloy Casting Private Limited strictly prohibits child labor and forced or compulsory labor across all its operations and supply chains. The company complies with applicable national labor laws and internationally recognized standards to ensure that all employment is voluntary and based on lawful contractual agreements. Robust recruitment procedures, age verification processes, and employment documentation are maintained to prevent any form of underage or involuntary work. Periodic internal assessments and supplier audits are conducted to identify and evaluate potential risks related to child labor and forced labor, particularly in procurement activities and contractor engagement.No operations have been identified as high risk in this regard during the reporting period. In the event of any violation, immediate corrective actions would be taken, including disciplinary measures and termination of relationships with non-compliant vendors or contractors. Through these preventive and monitoring measures, IMAC safeguards fundamental human rights, promotes fair labor practices, and reinforces its commitment to ethical and responsible employment across its value chain.

Human Rights Assessment (GRI 412)

IMAC Alloy Casting Private Limited respects internationally recognized human rights principles and integrates them into its operational and governance practices. Periodic reviews are conducted to ensure that company activities comply with applicable human rights and labor standards. Employees receive regular training on workplace rights, ethical conduct, and grievance redressal mechanisms to promote awareness and responsible behavior. Human rights commitments are embedded within employment agreements and supplier contracts, ensuring that business partners adhere to the same standards. These measures strengthen accountability across the value chain and demonstrate IMAC's commitment to dignity, fairness, and ethical treatment of all stakeholders in alignment with ESG and regulatory expectations.

Local Communities (GRI 413)

IMAC Alloy Casting Private Limited actively supports local communities through responsible employment practices, environmental awareness initiatives, and social development programs. Community engagement efforts focus on education support, health and safety awareness, and promotion of environmental responsibility in surrounding areas. The company maintains open dialogue with local stakeholders to understand community concerns and expectations. Potential impacts arising from operations, such as noise, traffic, or resource use, are regularly monitored and addressed through mitigation measures and communication channels. By integrating community development with business operations, IMAC contributes to social well-being while strengthening trust and long-term relationships with neighboring communities in alignment with its ESG and corporate responsibility objectives

Supplier Social Assessment (GRI 414)

IMAC Alloy Casting Private Limited integrates social responsibility criteria into its supplier selection and evaluation processes to promote ethical and sustainable supply chain practices. New suppliers are screened based on labor standards, workplace safety, human rights compliance, and ethical business conduct before approval. Periodic assessments help identify any potential negative social impacts within the supply chain, including risks related to working conditions or labor practices. When such risks are identified, IMAC engages with suppliers to implement corrective actions, provide guidance, and monitor improvements. This structured approach strengthens responsible sourcing, enhances supply chain transparency, and ensures alignment with IMAC's ESG commitments and social governance standards.

Communities Supported

Community Partners

Stakeholder Engagement

CSR Investment

Customer Health and Safety (GRI 416)

IMAC Alloy Casting Private Limited prioritizes customer health and safety through stringent quality control systems and compliance with applicable product standards. Health and safety impacts of products are assessed during the design, production, and inspection stages to ensure reliability and safe usage in customer applications. Quality checks and testing procedures are implemented to prevent defects and reduce risks associated with product performance. The company maintains traceability and corrective action processes to address any identified issues promptly. During the reporting period, no major incidents of non-compliance related to customer health and safety were recorded. These practices reinforce IMAC's commitment to delivering safe, high-quality products and maintaining customer trust.

Information Security and Privacy (GRI 418)

IMAC Alloy Casting Private Limited safeguards employee and customer information through controlled access systems, secure data handling procedures, and appropriate IT security measures. Confidential data is protected against unauthorized access, loss, or misuse through password controls, restricted user permissions, and regular system monitoring. Employees are trained on data privacy responsibilities and ethical information handling practices. The company periodically reviews its information security protocols to address emerging cyber risks and strengthen protection mechanisms. During the reporting period, no substantiated complaints or significant incidents related to data breaches or violations of customer or employee privacy were reported. These measures ensure trust, regulatory compliance, and responsible data governance aligned with ESG expectations.

Socioeconomic Compliance (GRI 419)

IMAC Alloy Casting Private Limited complies with all applicable social and economic laws and regulations governing labor practices, workplace safety, and corporate operations. The company adheres to statutory requirements related to employee welfare, wages, working conditions, and regulatory reporting. Regular internal reviews and compliance checks are conducted to ensure alignment with legal and ethical standards. Any potential risks of non-compliance are identified and addressed through corrective actions and continuous monitoring. During the reporting period, no significant cases of non-compliance with socioeconomic laws or regulations were recorded. This commitment to lawful and responsible business conduct reinforces IMAC's governance framework and supports stakeholder trust and long-term sustainability objectives

Sustainability Performance Data – 1st April 2024-31st March 2025

KPI 1	Average unadjusted gender pay gap	0
KPI 2	Biodiversity	13
KPI 3	Environmental services and advocacy	6
KPI 4	Total water consumption	353550
KPI 5	Total weight of non-hazardous waste	350
KPI 6	Percentage or number of targeted suppliers covered by a sustainability assessment	100
KPI 7	Establish formal employee dialogue platforms	8
KPI 8	Number of reports related to whistleblower procedure	0
KPI 9	Identify, assess, and mitigate human rights risks	100
KPI 10	Total weight of air pollutants	0.51
KPI 11	Product end-of-life	33
KPI 12	Social dialogue	8
KPI 13	Number of identified discrimination or harassment incidents or corrective actions	0
KPI 14	Percentage of average wage gap for direct employees paid below living wage against a living wage benchmark	0
KPI 15	Average hours of training per employee	21
KPI 16	Total gross Scope 1 GHG emissions	7239.4
KPI 17	Total gross Scope 2 GHG emissions (market or location based)	1448.18
KPI 18	Total gross Scope 3 GHG emissions	12034.21
KPI 19	Total gross Scope 3 Downstream GHG emissions	14.056
KPI 20	Total gross Scope 3 Upstream GHG emissions	12020.16
KPI 21	Percentage or number of audited or assessed suppliers engaged in corrective actions or capacity building	100
KPI 22	Identify and mitigate environmental risks in customer operations	30
KPI 23	Total renewable energy consumption	0
KPI 24	Percentage of direct employees paid below living wage	0
KPI 25	Percentage of employees from a minority or vulnerable group in the whole organization	0
KPI 26	Discrimination and Harassment	0
KPI 27	Materials, chemicals, and waste	84745.76
KPI 28	Track ecosystem health and species abundance regularly	2
KPI 29	Energy consumption and GHGs	1448.184
KPI 30	Number of work-related accidents	0
KPI 31	Percentage of direct employees covered by a living wage benchmarking analysis	100
KPI 32	Child labor, forced labor, and human trafficking	0
KPI 33	Percentage of employees trained on business ethics	100
KPI 34	Percentage or number of all buyers who received training on sustainable procurement	100
KPI 35	Number of confirmed corruption incidents	0
KPI 36	Water	618450
KPI 37	Percentage of employees from a minority or vulnerable group at top management level	0
KPI 38	Career management and training	100
KPI 39	Customer health and safety	0
KPI 40	Total amount of water recycled and reused	772156.59
KPI 41	Percentage or number of targeted suppliers covered by a sustainability on-site audit	100
KPI 42	Working conditions	100

KPI 43	Product use	18
KPI 44	Total weight of hazardous waste	15000
KPI 45	Enhance access to healthcare coverage	100
KPI 46	Number of days lost to work-related injuries, fatalities, and ill health	0
KPI 47	Percentage of women within the organization's board	0
KPI 48	Air pollution	22
KPI 49	Total energy consumption	1448.184
KPI 50	Percentage of targeted suppliers who have signed the supplier code of conduct	100
KPI 51	Maintain a safe, healthy, and hazard-free work environment	0
KPI 52	Percentage of all employees paid below living wage, including direct employees and non-employee workers	0
KPI 53	Percentage of women at top management level	0
KPI 54	External stakeholder human rights	0
KPI 55	Number of confirmed information security incidents	0
KPI 56	Total weight of waste recovered	105
KPI 57	Employee health and safety	0
KPI 58	Ratio of the annual total compensation for the highest paid individual, to the median annual total compensation for all employees	0.3
KPI 59	Percentage of targeted suppliers with contracts that include clauses on environmental, labor, and human rights requirements	100
KPI 60	Percentage of women employed in the whole organization	0

GRI Index

This report is prepared in accordance with GRI Standards (2021).

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INDEPENDENT ASSURANCE STATEMENT

This CSR report has been independently verified by BMQR, a third-party assurance provider, in accordance with ISO 17029:2019. The assurance engagement covered a Type 2 & High Assurance of the information and data disclosed within this report.

The scope of the assurance included verifying the accuracy, completeness, and reliability of the disclosures made under all relevant sections of the GRI Standards. The assurance provider conducted the engagement based on applicable assurance principles and issued an assurance statement confirming the integrity of the disclosed information.

Name of Assurance Provider : BMQR Certifications Pvt Ltd,

Standard Used	**:** ISO 17029:2019 and GRI
Type of Assurance	**:** Type 2 & High Assurance
Date of Assurance	**: 29th April, 2025**
Web URL	**:** www.bmqrassurance.com

Authorized Representative (Assurer):

Name	: S. Elango
Designation	: Associate Certified Sustainability Assurance Practitioner (AA 1000)
Certificate No	: AA1000 (ACSAP) C.N: A09122401
Signature	: