



WONJIN AUTOPARTS INDIA PRIVATE LIMITED

Plot No. A1 K, CMDA Industrial Complex, Maraimalai Nagar,
Chengalpattu District- 603 209. Tamil Nadu, India.

CORPORATE SUSTAINABILITY REPORT

Doc No : WA IPL/ESG/D-55

Issue No : 01

Rev No : 00

Date : 24th April, 2025

Prepared By: S. Johnson
Manager - ME



Approved By: J. Maria Jeya Balan
Managing Director

TABLE OF CONTENTS

S. No	Contents	Pg. No
1.	About Us	03
2.	Organizational Profile	04
3.	Vision , Mission, Values	05
4.	Basic Information	06
5.	Our Products	08
6.	ISO Certification	10
7.	Introduction	11
8.	Statement of Use	12
9.	GRI: General Disclosures	13
9.1	GRI 2-1 Organizational Profile	13
9.2	GRI 2-6: Activities, Value Chain and Markets Served	13
9.3	GRI 2-9: Governance Structure and Composition	14
9.4	GRI 2-12 Role of the Highest Governance Body in Overseeing Sustainability	14
9.5	GRI 2-22: Statement on Sustainable Development Strategy	15
9.6	GRI 2-23: Policy Commitments	15
9.7	GRI 2-29: Stakeholder Engagement Approach	15
9.8	GRI 3-1: Process to Determine Material Topics	16
9.9	GRI 3-2 List of Material Topics	16
10.	Governance	17
11.	Environment	18
12.	Social	24
13.	Sustainability Performance Data	27
14.	GRI Index This report is prepared in accordance with GRI standards (2021)	29
15.	Independent Assurance Statement	30

ABOUT US

WA IPL is a leading manufacturer of high-quality air conditioning sub-assemblies for the automotive industry in India. The company specializes in the production of condenser manifolds, precision-engineered aluminium tubing, and related components used in automotive air conditioning systems. With a strong focus on quality, innovation, and operational excellence, WA IPL delivers reliable products that meet the stringent requirements of automotive customers and industry standards.

WA IPL is committed to sustainable business practices and integrates Environmental, Social, and Governance (ESG) principles into its operations. The company emphasizes resource efficiency, pollution prevention, employee health and safety, ethical business conduct, and continuous improvement across all aspects of its manufacturing processes. Through advanced technology, skilled workforce development, and responsible environmental management, WA IPL strives to create long-term value for customers, employees, suppliers, and the communities in which it operates.

By maintaining high standards of product quality, customer satisfaction, and sustainability performance, WA IPL continues to strengthen its position as a trusted partner in the automotive component manufacturing sector while contributing to a more sustainable future.

ORGANIZATIONAL PROFILE

WONJIN AUTOPARTS INDIA PRIVATE LIMITED (CIN: U34300TN2003PTC051635) is a Private company incorporated on 19 Dec 2003. It is classified as Non-government company and is registered at Registrar of Companies, Chennai. Its authorized share capital is Rs. 65000000.00 and its paid up capital is Rs. 64796190.00.

WONJIN AUTOPARTS INDIA PRIVATE LIMITED's Annual General Meeting (AGM) was last held on 30 Dec 2023. and as per records from Ministry of Corporate Affairs (MCA), its balance sheet was last filed on 2023-03-31. WONJIN AUTOPARTS INDIA PRIVATE LIMITED's NIC code is 3430 (which is part of its CIN). As per the NIC code, it is involved in Manufacture of parts and accessories for motor vehicles and their engines [brakes, gear boxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, steering wheels, steering columns and steering boxes and other parts and accessories n.e.c.].



OUR VISION, MISSION, CORE VALUES

Vision

To become a globally trusted manufacturer of high-quality automotive air conditioning sub-assemblies by delivering innovative, sustainable, and reliable solutions that support the future of the automotive industry while promoting environmental stewardship and social responsibility.



Mission

WAIPL is committed to manufacturing high-quality automotive air conditioning sub-assemblies through advanced technology, operational excellence, and sustainable practices. We aim to achieve customer satisfaction by delivering reliable products, ensuring employee wellbeing, maintaining ethical business conduct, and integrating Environmental, Social, and Governance (ESG) principles into all aspects of our operations and growth.



Core Values

WAIPL values quality, integrity, innovation, sustainability, and customer satisfaction in all operations. We are committed to ethical business practices, employee wellbeing, workplace safety, teamwork, and continuous improvement. By integrating ESG principles, we promote responsible manufacturing, environmental protection, and long-term value creation for customers, employees, stakeholders, and society.



BASIC INFORMATION

CIN: [U34300TN2003PTC051635](#)

Name: [WONJIN AUTOPARTS INDIA PRIVATE LIMITED](#)

Listed on Stock Exchange: Unlisted

Company Status: Active

ROC: ROC Chennai

Registration Number: 51635

Company Category: Company limited by shares

Company Sub Category: Non-government company

Class of Company: Private

Date of Incorporation: 2003-09-19

Age of Company: 22 years, 7 months, 29 days

Activity: NIC Code: 3430NIC Description: Manufacture of parts and accessories for motor vehicles and their engines [brakes, gear boxes, axles, road wheels, suspension shock absorbers, radiators, silencers, exhaust pipes, steering wheels, steering columns and steering boxes and other parts and accessories n.e.c.]

Number of Members: 0



Directors & Key Managerial Personnel of WONJIN AUTOPARTS INDIA



Current Directors & Key Managerial Personnel of WONJIN AUTOPARTS INDIA

DIN	Director Name
6759112	YOUNGJUN PARK
10205385	JOHNPANDI MARIA JEYA BALAN

Contact Details

Email ID: finance@onegeneindia.in

Address: Plot No. A1 K, CMDA Industrial Complex, Maraimalai Nagar, Chengalpattu District- 603 209. Tamil Nadu, India.

OUR PRODUCTS



In the field of automotive heat exchangers, we are constantly making technological development and management innovation.



Evap Pipes



IHX Tubes



Refrigerant Temperature Sensor



Integrated Duct Sensor



In-car Sensor



Evaporator Sensor (FATC)



Heater Pipes (Inlet & Outlet)



Condensor Manifolds



Water Sensor



Auto Defog Sensor



Evaporator Sensor (MTC)



Ambient Sensor

OUR PRODUCTS



Blower Unit Assembly (BUA)



HVAC BLDC Blower Motor



Console Blower Motor



Vehicle Battery Cooling Fan Motor (BCF)



Vehicle Air Purifying System Motor (VAPS)



Trans-mission Oil Cooler



HVAC BLDC Blower Motor (Integrated PWM Controller)



Cluster Ionizer



HVAC BLDC Blower Motor PWM



SMT Division



Battery Cooling Plate Assy



Cooling Module Assy



Water Condenser



TUBE (Heater Core / EVAP. Core)



Evaporator



Chiller



ATF Warmer (Automatic Transmission Fluid Warmer)



Inter Cooler



Radiator

ISO CERTIFICATION

ISO 14001:2015

WAIPL has implemented an Environmental Management System (EMS) aligned with the requirements of ISO 14001:2015 to effectively manage environmental aspects associated with its manufacturing operations. The system provides a structured framework for identifying environmental impacts, ensuring regulatory compliance, reducing pollution, conserving natural resources, and promoting continual improvement. Through the EMS, WAIPL monitors energy consumption, greenhouse gas emissions, water usage, waste generation, and environmental performance indicators. Environmental objectives and targets are established and reviewed periodically to drive sustainability improvements. Employee awareness programs, operational controls, risk assessments, and regular internal audits support the effective implementation of the management system. Management reviews ensure that environmental performance remains aligned with organizational goals and stakeholder expectations. By maintaining compliance with ISO 14001:2015 principles, WAIPL demonstrates its commitment to environmental protection, sustainable manufacturing practices, resource efficiency, and continuous improvement in environmental performance.



Certificate of Registration

ENVIRONMENTAL MANAGEMENT SYSTEM - ISO 14001:2015

This is to certify that:

WONJEN AUTOPARTS INDIA
PRIVATE LIMITED
Plot No A1 K
CMDA Industrial Complex
Maraimalai Nagar
Chengalpattu District 603 209
Tamil Nadu
India

Holds Certificate No:

EMS 812753

and operates an Environmental Management System which complies with the requirements of ISO 14001:2015 for the following scope:

Manufacturing of Air conditioning sub-assemblies like condenser manifolds, Aluminium tubing for automotive applications.

For and on behalf of BSI:

Theuns Kotze, Managing Director Assurance - IMETA

Original Registration Date: 2024-10-14
Latest Revision Date: 2024-10-14

Effective Date: 2024-10-14
Expiry Date: 2027-10-13

Page: 1 of 1



...making excellence a habit™

This certificate was issued electronically and remains the property of BSI and is issued by the conditions of use set out in the BSI Terms of Use. For more information visit www.bsi.com/terms-conditions.
Printed copies can be validated at www.bsi.com/terms-conditions or telephone +44 (0) 300 900100.
Further clarification regarding the scope of this certificate and the applicability of ISO 14001:2015 requirements may be obtained by consulting the organisation.
This certificate is valid only if printed original copies are in compliance with the conditions of use.
Information and Contact: BSI, Standards Chartered, 389 Chiswick Avenue, Uxbridge, Middlesex, UK. Tel: +44 (0) 300 900100
BSI Assurance UK Limited, registered in England under number 7800321 at 389 Chiswick Avenue Road, London W4 4AL, UK.
A member of the BSI Group of Companies.

INTRODUCTION

WAIPL is a dedicated manufacturer of automotive air conditioning sub-assemblies, specializing in the production of condenser manifolds and precision-engineered aluminium tubing for automotive applications. Through its commitment to quality, innovation, and customer satisfaction, the company supports the automotive sector by delivering reliable and high-performance components that meet stringent industry requirements.

As a responsible organization, WAIPL recognizes that sustainable business growth must be achieved in a manner that protects the environment, supports people, and upholds ethical governance practices. The company has integrated Environmental, Social, and Governance (ESG) principles into its operational framework to create long-term value for stakeholders while minimizing its environmental footprint.

WAIPL continually strives to improve resource efficiency, optimize energy consumption, reduce waste generation, and ensure compliance with all applicable environmental regulations. The company also prioritizes employee health, safety, skill development, diversity, and workplace well-being, fostering a culture of respect, inclusion, and continuous improvement.

Through strong governance practices, transparency, accountability, and ethical business conduct, WAIPL seeks to maintain the trust of customers, employees, suppliers, regulatory authorities, and local communities. This report highlights the company's sustainability initiatives, ESG performance, and commitment to responsible manufacturing, demonstrating its efforts toward contributing to a sustainable and resilient future for the automotive industry and society at large.



STATEMENT OF USE

GRI 1-5



This report is prepared in accordance with GRI standards for the year (01st April 2024 to 31st March 2025).

GRI 2: GENERAL DISCLOSURES 2021



GRI 2-1 Organizational Details

WONJIN AUTOPARTS INDIA PRIVATE LIMITED (WA IPL) is engaged in the manufacturing of automotive air-conditioning sub-assemblies, condenser manifolds, and aluminium tubing used in automotive applications. The company operates from Maraimalai Nagar, Chengalpattu District, Tamil Nadu, India, serving leading automotive OEM customers. WA IPL integrates Environmental, Social, and Governance (ESG) principles into its operational and business strategy to support sustainable growth. The organization focuses on quality manufacturing, resource efficiency, pollution prevention, employee wellbeing, and responsible governance. Through continuous improvement initiatives, WA IPL strives to enhance operational performance, strengthen stakeholder confidence, and contribute to sustainable industrial development while meeting customer and regulatory expectations.

GRI 2-6 Activities, Value Chain and Business Relationships

WA IPL's operations include aluminium tube processing, cutting, bending, brazing, assembly, warehousing, dispatch, and logistics management. The company's value chain begins with the procurement of raw materials and extends through manufacturing, quality inspection, packaging, warehousing, and delivery to automotive customers. WA IPL maintains business relationships with suppliers, logistics providers, contractors, recyclers, service providers, and OEM customers. The organization encourages responsible sourcing and supplier sustainability practices through procurement processes. By collaborating with stakeholders across the value chain, WA IPL aims to improve operational efficiency, reduce environmental impacts, ensure product quality, and strengthen long-term business sustainability and resilience.

GRI 2-9 Governance Structure and Composition

WAIPL has established a structured governance framework to oversee sustainability, ESG performance, and operational excellence. The organization has formed a GHG Reduction and Sustainability Committee comprising senior management representatives from production, maintenance, procurement, finance, human resources, quality, logistics, and ESG functions. The committee is responsible for reviewing sustainability performance, monitoring environmental objectives, evaluating risks, and implementing improvement initiatives. Regular management reviews are conducted to assess progress against ESG targets and compliance obligations. This governance structure promotes accountability, transparency, and effective decision-making while ensuring that sustainability considerations are integrated into strategic planning and day-to-day operations.

GRI 2-12 Role of the Highest Governance Body in Overseeing Sustainability

The highest governance body of WAIPL, led by the Managing Director and senior leadership team, provides oversight for sustainability and ESG-related matters. Management reviews environmental, social, and governance performance indicators, including energy consumption, greenhouse gas emissions, waste management, water conservation, occupational health and safety, and supplier sustainability initiatives. Leadership evaluates climate-related risks and opportunities, approves sustainability investments, and monitors progress toward established targets. Sustainability objectives are incorporated into organizational planning and management reviews to ensure accountability. Through active oversight and strategic direction, the governance body supports continuous improvement and long-term sustainable growth across all business functions.

GRI 2-22 Statement on Sustainable Development Strategy

WA IPL is committed to conducting its business in a responsible and sustainable manner by integrating ESG principles into operational and strategic decision-making. The organization's sustainability strategy focuses on reducing greenhouse gas emissions, improving energy efficiency, optimizing resource utilization, minimizing waste generation, and enhancing employee wellbeing. WA IPL continuously evaluates opportunities for renewable energy adoption, process improvements, recycling initiatives, and sustainable procurement practices. The company also promotes stakeholder engagement and regulatory compliance to strengthen sustainability performance. Through these initiatives, WA IPL aims to create long-term value for customers, employees, suppliers, and society while contributing to environmental protection and sustainable industrial development.

GRI 2-23: Policy Commitments

WA IPL is committed to conducting its business operations in a responsible, ethical, and sustainable manner by integrating Environmental, Social, and Governance (ESG) principles into all aspects of its activities. The organization has established policies covering environmental protection, occupational health and safety, business ethics, employee welfare, human rights, quality management, and regulatory compliance. These policies provide guidance for decision-making and operational practices while ensuring accountability and transparency. WA IPL regularly reviews and updates its policies to align with legal requirements, stakeholder expectations, industry best practices, and sustainability objectives. Through strong policy commitments, the organization promotes responsible growth and long-term value creation.

GRI 2-29: Stakeholder Engagement Approach

WA IPL recognizes stakeholder engagement as an essential element of sustainable business management and long-term success. The organization actively engages with customers, employees, suppliers, contractors, regulatory authorities, local communities, and business partners to understand their expectations and concerns. Engagement activities include meetings, surveys, performance reviews, training programs, audits, supplier assessments, customer feedback mechanisms, and management consultations. Feedback received from stakeholders supports decision-making, risk management, sustainability planning, and continuous improvement initiatives. By maintaining open communication and collaborative relationships, WA IPL strengthens stakeholder trust, enhances transparency, and ensures that business operations remain aligned with sustainability objectives and stakeholder expectations.

GRI 3-1 Process to Determine Material Topics

WA IPL identifies material sustainability topics through a structured assessment process that considers operational impacts, stakeholder expectations, customer requirements, regulatory obligations, and ESG priorities. Inputs are collected from management reviews, departmental evaluations, environmental assessments, and industry developments. The organization evaluates risks and opportunities related to climate change, energy consumption, greenhouse gas emissions, water management, waste generation, employee welfare, and supply chain sustainability. Material topics are reviewed periodically to ensure continued relevance to business operations and stakeholder concerns. This process supports informed decision-making, effective resource allocation, and continuous improvement in sustainability performance and reporting.

GRI 3-2 List of Material Topics

WA IPL has identified several material topics that significantly influence its sustainability performance and business operations. These include energy management, greenhouse gas emissions, renewable energy adoption, water conservation, waste management, pollution prevention, occupational health and safety, employee training and development, sustainable procurement, climate change mitigation, ESG governance, and regulatory compliance. These topics were selected based on their environmental, social, and economic significance to the organization and its stakeholders. WA IPL integrates these material topics into its business strategy, performance monitoring systems, and sustainability objectives to ensure responsible growth and continuous improvement across all operational activities.

GOVERNANCE

GRI 201-2 Financial Implications and Other Risks and Opportunities due to Climate Change

WAIPL recognizes climate change as an important business consideration that may influence operational costs, resource availability, supply chain resilience, regulatory requirements, and customer expectations. The organization evaluates climate-related risks and opportunities as part of its strategic planning process. Investments in energy-efficient technologies, renewable energy projects, waste reduction initiatives, and environmental monitoring systems help reduce costs and improve operational resilience. Climate-related opportunities also include enhanced customer confidence, improved ESG performance, and strengthened market competitiveness. By proactively addressing climate-related challenges, WAIPL aims to protect long-term business value and support sustainable industrial development.



ENVIRONMENT



GRI 302-1 Energy Consumption within the Organization

WAIPL monitors energy consumption across manufacturing operations, utility systems, warehouses, and administrative facilities. Electricity is the primary source of energy used for production processes such as aluminium tube processing, brazing, assembly operations, compressed air systems, and facility lighting. The organization regularly tracks energy usage to identify improvement opportunities and enhance operational efficiency. Energy management practices include preventive maintenance, equipment optimization, and monitoring of energy-intensive operations. By implementing structured energy management initiatives, WAIPL aims to reduce energy intensity, lower greenhouse gas emissions, improve operational performance, and support long-term sustainability objectives across its manufacturing facilities.

GRI 302-4 Reduction of Energy Consumption

WAIPL has implemented various initiatives to reduce energy consumption and improve efficiency across its operations. Key measures include optimization of compressed air systems, preventive maintenance of machinery, installation of LED lighting, operational controls for idle equipment, and monitoring of energy-intensive processes. The organization continuously evaluates opportunities for adopting energy-efficient technologies and improving production processes. Employee awareness programs encourage responsible energy usage and support conservation efforts. These initiatives contribute to reduced operational costs, improved productivity, and lower environmental impacts. WAIPL remains committed to achieving measurable energy savings and supporting climate action through continuous improvement programs.

ENVIRONMENT



GRI 303-3 Water Withdrawal

WAIPL recognizes water as an essential resource for operational and facility requirements. The organization monitors water withdrawal from various sources and implements conservation measures to promote responsible water usage. Water is utilized for operational support activities, cleaning processes, utility systems, and facility maintenance. Regular inspections, leak prevention measures, and employee awareness programs help improve water efficiency and reduce wastage. WAIPL continuously evaluates opportunities for water conservation, reuse, and process optimization. Effective water management practices support environmental protection, resource conservation, regulatory compliance, and the organization's commitment to sustainable manufacturing operations.

GRI 303-4 Water Discharge

WAIPL monitors wastewater generation and discharge to ensure compliance with environmental requirements and minimize potential impacts on surrounding ecosystems. Wastewater management practices include regular monitoring, preventive maintenance, controlled chemical handling, and evaluation of treatment effectiveness. Parameters such as water quality indicators are periodically reviewed to support operational control and environmental performance. The organization continuously explores opportunities to reduce wastewater generation and improve water reuse practices. Through responsible wastewater management and continuous monitoring, WAIPL aims to conserve water resources, reduce environmental impacts, and support sustainable operations consistent with its ESG commitments.

ENVIRONMENT



GRI 305-1 Direct (Scope 1) GHG Emissions

WAIPL quantified Scope 1 greenhouse gas emissions from diesel generator operations, company-owned vehicles, and refrigerant leakage from HVAC systems. Total Scope 1 emissions during FY 2024–2025 were reported as 320.27 tCO₂e. Diesel generator operations represented the major source of direct emissions, followed by refrigerant leakage and vehicle fuel consumption. The organization continuously monitors fuel usage, preventive maintenance practices, and refrigerant management controls to minimize direct greenhouse gas emissions. Opportunities such as vehicle electrification, optimized utility operations, and improved refrigerant handling are being evaluated to reduce operational emissions and support long-term climate action and sustainability objectives aligned with ESG commitments.

GRI 305-2 Energy Indirect (Scope 2) GHG Emissions

Purchased electricity represents a major contributor to WAIPL's indirect greenhouse gas emissions due to energy-intensive manufacturing activities. During FY 2024–2025, Scope 2 emissions totaled 2,261.89 tCO₂e. Electricity consumption supports aluminium tube processing, brazing, assembly operations, compressed air systems, lighting, warehousing, and utility operations. WAIPL has implemented renewable electricity initiatives, energy-efficient machinery upgrades, and smart automation systems to reduce energy-related emissions. The company is also evaluating rooftop solar installation and renewable energy projects to further decrease reliance on grid electricity. These initiatives contribute toward operational sustainability, energy optimization, and achievement of science-aligned climate reduction targets established by the organization.

ENVIRONMENT

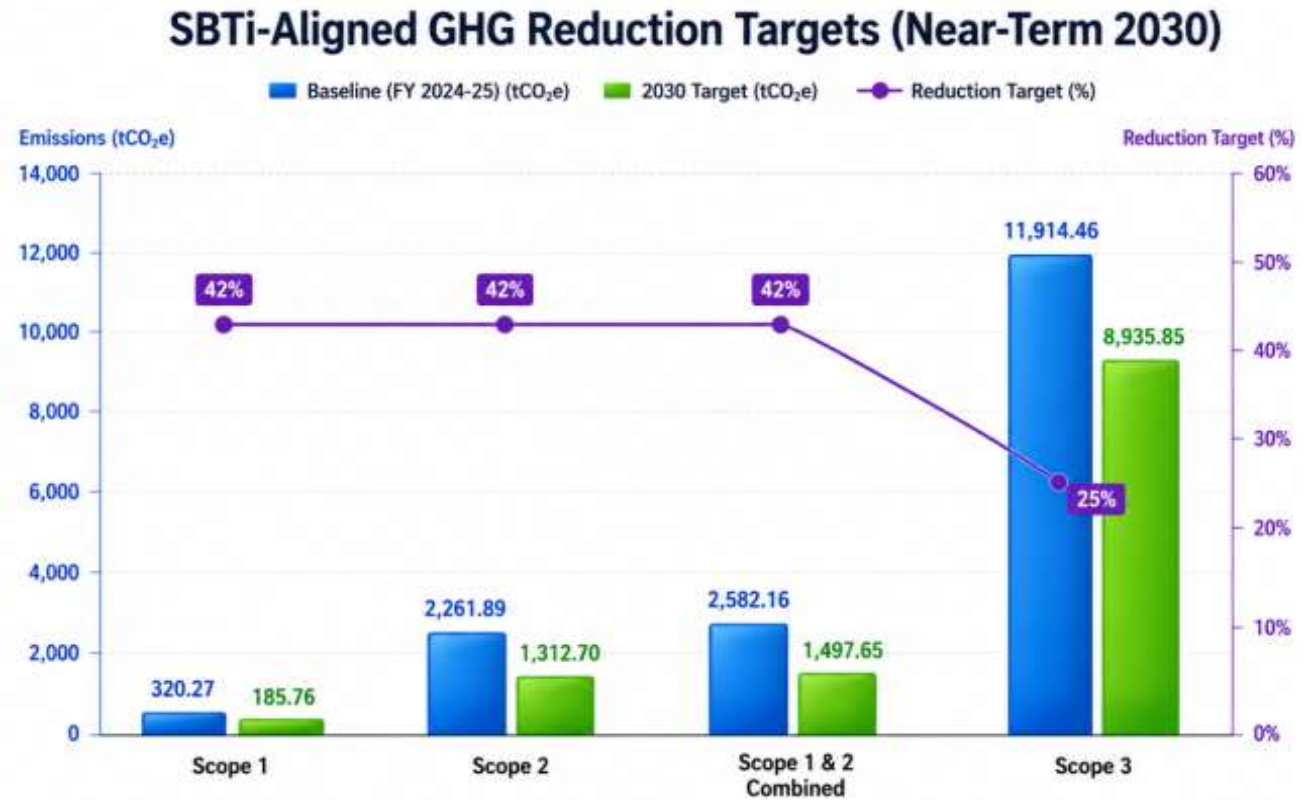


GRI 305-3 Other Indirect (Scope 3) GHG Emissions

WAIPL monitors Scope 3 emissions associated with purchased raw materials, transportation and logistics, waste management, employee commuting, business travel, and downstream transportation activities. Total Scope 3 emissions during FY 2024–2025 were reported as 11,914.46 tCO₂e. Purchased aluminium and steel materials represented the largest share of indirect emissions due to the carbon-intensive nature of raw material production. Transportation, waste disposal, commuting, and business travel also contributed to value chain emissions. WAIPL engages suppliers through sustainable procurement practices, digital supply chain systems, logistics optimization, and recycling initiatives to reduce value chain environmental impacts and strengthen climate-related sustainability performance across operations.

SBTi Target Trajectory

SBTi-Aligned GHG Reduction Targets



Year	Scope 1 & Scope 2 (tCO ₂ e)	Scope 3 (tCO ₂ e)	Total Emissions (tCO ₂ e)	Total Reduction vs Baseline
2025	2,582.16	11,914.46	14,496.62	0%
2026	2,453	11,438	13,891	4.18%
2027	2,298	10,723	13,021	10.18%
2028	2,066	10,008	12,074	16.71%
2029	1,730	9,412	11,142	23.14%
2030	1,498	8,936	10,434	28.02%

ENVIRONMENT



GRI 305-5 Reduction of GHG Emissions

WAIPL established long-term greenhouse gas reduction targets aligned with climate action objectives and SBTi-inspired sustainability initiatives. The organization targets a 42% reduction in Scope 1 and Scope 2 emissions and a 25% reduction in Scope 3 emissions by 2030. Reduction initiatives include rooftop solar adoption, energy-efficient compressors, smart automation systems, logistics optimization, increased recycling, digital documentation practices, and sustainable supplier engagement. The company also implemented environmental monitoring systems and ESG governance structures to track climate performance improvements. Continuous monitoring of energy use, emissions, and operational efficiency supports measurable reductions in carbon footprint and strengthens WAIPL's contribution toward sustainable industrial development and climate change mitigation.

GRI 306-3 Waste Generated

WAIPL generates waste from manufacturing, maintenance, packaging, and warehouse operations. Waste streams include aluminium scrap, packaging materials, metal residues, used oils, and other operational wastes. The organization follows structured waste management procedures that include segregation, storage, handling, and disposal in accordance with applicable regulations. Employees receive awareness training on waste management and housekeeping practices to improve efficiency and environmental performance. Waste generation is monitored regularly to identify reduction opportunities and support resource optimization. These efforts contribute to pollution prevention, operational efficiency, and the organization's commitment to responsible environmental management.

ENVIRONMENT



GRI 306-4 Waste Diverted from Disposal

WAIPL promotes recycling and resource recovery to minimize landfill disposal and support circular economy principles. Recyclable materials such as aluminium scrap, paper, and packaging waste are segregated and transferred to authorized recycling agencies. Hazardous waste is managed through approved treatment and disposal facilities in accordance with environmental regulations. The organization continuously evaluates opportunities to increase recycling rates and improve material utilization efficiency. Waste diversion initiatives help conserve natural resources, reduce environmental impacts, and support sustainability objectives. Through responsible waste management practices, WAIPL strengthens environmental stewardship and contributes to long-term operational sustainability.

GRI 307-1 Non-compliance with Environmental Laws and Regulations

WAIPL is committed to complying with all applicable environmental laws, regulations, permits, and statutory requirements governing its operations. The organization conducts regular compliance evaluations, environmental monitoring, internal inspections, and management reviews to ensure adherence to legal obligations. Environmental records and permits are maintained systematically and reviewed periodically. Any identified gaps are addressed through corrective and preventive actions. Employee awareness programs further support compliance efforts by promoting environmental responsibility and operational discipline. Through proactive compliance management and continuous monitoring, WAIPL minimizes environmental risks, strengthens governance practices, and supports sustainable manufacturing operations aligned with ESG principles.

SOCIAL

GRI 403-1 Occupational Health and Safety Management System

WAIPL maintains a comprehensive occupational health and safety management approach to protect employees, contractors, and visitors. Safety measures include risk assessments, preventive maintenance, machine guarding, emergency preparedness, PPE usage, workplace inspections, and safety awareness programs. Employees receive training on hazard identification, safe work practices, emergency response procedures, and equipment operation. Safety responsibilities are assigned across departments to ensure accountability and compliance with organizational requirements. Regular monitoring and management reviews support continuous improvement in workplace safety performance. These efforts help create a safe, healthy, and productive working environment throughout the organization.



GRI 403-9 Work-related Injuries

WAIPL is committed to preventing workplace injuries through proactive safety management and continuous improvement initiatives. The organization implements preventive maintenance programs, safety inspections, employee training, hazard reporting systems, and emergency response procedures to reduce occupational risks. Safety performance is monitored through key indicators such as injury rates, incident reporting, and corrective action implementation. Employees are encouraged to actively participate in workplace safety programs and report unsafe conditions. Through effective risk management, awareness initiatives, and operational controls, WAIPL strives to maintain a safe workplace and achieve its objective of minimizing work-related injuries and incidents.

SOCIAL



GRI 404-2 Programs for Upgrading Employee Skills

WAIPL invests in employee development through structured training and awareness programs designed to enhance technical skills, safety knowledge, environmental awareness, and operational competence. Employees participate in programs related to occupational health and safety, energy conservation, waste management, quality systems, ESG principles, and process improvement. Training effectiveness is monitored through participation rates and competency evaluations. The organization also promotes continuous learning through awareness campaigns, workshops, and skill enhancement initiatives. By strengthening employee capabilities and engagement, WAIPL supports operational excellence, workforce development, improved productivity, and the successful achievement of sustainability objectives.

GRI 405-2 Ratio of Basic Salary and Remuneration of Women to Men

WAIPL is committed to providing equal employment opportunities and maintaining fair compensation practices for all employees. The organization follows applicable labor laws and ensures that remuneration decisions are based on job responsibilities, qualifications, skills, and performance rather than gender. Policies promoting fairness, respect, and workplace inclusion support a positive work environment. WAIPL also ensures compliance with statutory wage requirements and employee welfare provisions. Through transparent human resource practices and equal opportunity principles, the organization seeks to attract, retain, and develop a diverse workforce while fostering employee satisfaction and organizational growth.

SOCIAL



GRI 414-1 New Suppliers that were Screened Using Social Criteria

WA IPL integrates social and sustainability considerations into its supplier evaluation and procurement processes. New suppliers are assessed based on factors such as regulatory compliance, ethical business practices, labor standards, environmental responsibility, and operational reliability. The organization encourages suppliers to adopt responsible sourcing practices and comply with applicable social and environmental requirements. Sustainability expectations are communicated through supplier engagement programs and procurement procedures. Periodic assessments help identify potential risks and opportunities for improvement within the supply chain. By promoting responsible supplier practices, WA IPL strengthens supply chain resilience and supports long-term sustainability objectives across its business operations.

GRI 418-1 Substantiated Complaints Concerning Breaches of Customer Privacy

WA IPL recognizes the importance of protecting customer information and maintaining the confidentiality of business data. The organization has implemented appropriate information security measures, including controlled system access, secure data storage, antivirus protection, firewall systems, and regular data backup procedures. Employees handling customer information receive awareness training on data security and confidentiality requirements. Information technology systems are monitored to prevent unauthorized access and reduce cybersecurity risks. During the reporting period, WA IPL continued to strengthen digital governance practices to safeguard customer information, support business continuity, and maintain stakeholder trust through responsible data management practices.



Appendix- 1

SUSTAINABILITY PERFORMANCE DATA (01st April 2024 to 31st March 2025)



Topic	Policy Commitment	KPI	Unit	Measure
Energy Management	WRI is committed to optimizing energy consumption and increasing the share of renewable energy in operations.	Electricity Consumption (Non-renewable)	MWH	3158.56
Energy Management	Promote renewable energy adoption to reduce carbon footprint.	Electricity Consumption (Renewable)	MWH	318.56
Energy Management	Reduce dependency on fossil fuels through cleaner alternatives.	Fuel Consumption (Non-Renewable)	MWH	26.60
Energy Management	Encourage transition to renewable fuel sources.	Fuel Consumption (Renewable)	MWH	2.66
Energy Management	Improve steam efficiency and reduce thermal energy losses.	Steam (Non-renewable)	MWH	756.318
Energy Management	Increase utilization of renewable steam sources.	Steam (Renewable)	MWH	194.528
Air Emissions	Control and minimize air pollutant emissions through advanced technology and monitoring.	Air Pollution NOx Emissions	Ton	1.548
Air Emissions	Ensure compliance with environmental standards for emissions.	Air Pollution SOx Emissions	Ton	0.781
Air Emissions	Implement dust and particulate control measures.	Air Pollution PM Emissions	Ton	0.572
Water Management	Promote efficient water usage and conservation practices.	Tap Water, Industrial Water Consumption	Ton	3348.952
Water Management	Utilize alternative water sources responsibly.	Surface Water Consumption	Ton	972.564
Water Management	Monitor and reduce groundwater extraction.	Ground Water Consumption	Ton	2148.392
Water Management	Ensure sustainable use of seawater resources.	Seawater	Ton	0
Water Management	Ensure safe and compliant wastewater discharge.	Waste Water Discharge	Ton	1126.387
Water Management	Maintain wastewater quality within permissible limits.	Biological Oxygen Demand (BOD) of Discharge Waste Water	Ton	11.427
Water Management	Improve treatment efficiency to reduce pollutants.	Chemical Oxygen Demand (COD) of Discharge Waste Water	Ton	25.942
Waste Management	Adopt responsible waste disposal methods.	Waste Incineration	Ton	15.638
Waste Management	Minimize landfill waste through segregation and reduction.	Waste Disposal Land II	Ton	35.817
Waste Management	Promote recycling and reuse practices.	Waste Recycling	Ton	348.293
Hazardous Waste	Ensure safe disposal of hazardous waste.	Hazardous Waste Incineration	Ton	7.384
Hazardous Waste	Comply with regulations for hazardous landfill disposal.	Hazardous Waste Disposal Land II	Ton	92
Hazardous Waste	Increase recycling of hazardous materials where possible.	Hazardous Waste Recycling	Ton	313
Circular Economy	Strengthen circular economy through reuse and recycling.	Waste Recycled/Reused	Ton	348.293
Climate Change	Reduce direct greenhouse gas emissions.	Scope 1 Emissions	tCO2eq	320.27
Climate Change	Lower indirect emissions through energy efficiency.	Scope 2 Emissions	tCO2eq	2261.89

SUSTAINABILITY PERFORMANCE DATA

(01st April 2024 to 31st March 2025)



Topic	Policy Commitment	KPI	Unit	Measure
Climate Change	Address value chain emissions through sustainable sourcing.	Scope 3 Emissions	tCO2eq	11914.46
Occupational Health & Safety	Maintain zero harm workplace environment.	Lost Time Injury Frequency Rate (LTIFR)	Percentage	0
Occupational Health & Safety	Ensure no fatal incidents across operations.	Fatalities	Count	0
Supply Chain Sustainability	Promote ESG compliance among suppliers.	Ratio of Purchase amount from partners who performed risk diagnosis to the total amount of partners	Percentage	88
Energy & Emissions	Continuously monitor energy use and emissions.	Energy Use and GHG Emissions	MWH	3195.61
Water Management	Improve water discharge efficiency.	Water Discharge	Ton	1126.387
Circular Economy	Advance resource efficiency and waste minimization.	Circular Economy and Waste	Percentage	83.54
Chemical Management	Ensure safe handling and responsible use of chemical substances.	Chemical Substances	Ton	17.284
Climate Investment	Invest in technologies to reduce GHG emissions and improve efficiency.	Investments to reduce GHG Emissions and Improve Energy Efficiency	INR	5184927.56
Biodiversity	Protect biodiversity and minimize ecological impacts.	Biodiversity	Percentage	84.27
Fair Compensation	Ensure all employees receive at least legal minimum wage.	Percentage of Employees are paid at least the legal minimum wage for the regions	Percentage	100
Labor Practices	Promote healthy work-life balance through fair working hours.	Average working hours per employee per week	Hours	46.81
Freedom of Association	Respect employees' rights to union membership and collective bargaining.	Percentage of labor union members out of all eligible employees	Percentage	48.17
Employee Health	Promote employee wellbeing through regular health examinations.	Percentage of Employee health examination rate	Percentage	96.84
Safety Training	Ensure employees complete mandatory safety training.	Percentage of Average safety training completion rate	Percentage	97.43
Sustainable Procurement	Encourage responsible sourcing of purchased goods and services.	Purchased goods and services	tCO2eq	14085.92
Sustainable Logistics	Reduce emissions from upstream transportation and distribution.	Upstream transportation and distribution	tCO2eq	11909.14
Waste Management	Minimize waste generated in operations.	Waste generated in operations	tCO2eq	1102.73
Sustainable Mobility	Reduce emissions from business travel.	Business travel	tCO2eq	9.04
Sustainable Mobility	Encourage low-carbon commuting options for employees.	Employee commuting	tCO2eq	420.59
Sustainable Logistics	Optimize downstream transportation efficiency.	Downstream transportation and distribution	tCO2eq	5.32
Climate Investment	Invest in capital goods that support GHG reduction.	Capital Goods GHG Reduction Impact	tCO2eq	118.654
Product Stewardship	Reduce emissions during product processing stages.	Processing Emissions from Sold Products	tCO2eq	121.358
Product Stewardship	Design products to minimize emissions during use.	Use Phase Emissions of Sold Products	tCO2eq	284.193
Product Stewardship	Reduce environmental impact at product end-of-life.	End-of-Life Emissions from Sold Products	tCO2eq	61.582
Operational Emissions	Manage and reduce franchise operational emissions.	Franchise Operational Emissions	tCO2eq	8.964
Incident Management	Improve reporting and investigation of workplace incidents.	Improve reporting and investigation of incidents	Count	0
Diversity & Inclusion	Eliminate discrimination and ensure equal opportunity.	Eliminate discrimination incidents	Count	0
Ethics & Compliance	Maintain zero tolerance for fraud and unethical conduct.	Number of fraud incidents reported	Count	0
Health & Safety Training	Ensure all employees are trained on health and safety requirements.	Percentage Employees Trained on Health & Safety	Percentage	100
Human Rights	Ensure employees and stakeholders are trained on human rights principles.	Percentage Employees Trained on Human Rights (Internal & External Stakeholders)	Percentage	100

THIS REPORT IS PREPARED IN ACCORDANCE WITH GRI STANDARDS (2021)

GRI NO	TOPICS
GRI 2	General Disclosures
GRI 2-1	Organizational Details
GRI 2-6	Activities, Value Chain and Business Relationships
GRI 2-9	Governance Structure and Composition
GRI 2-12	Role of the Highest Governance Body in Overseeing Sustainability
GRI 2-22	Statement on Sustainable Development Strategy
GRI 3-1	Process to Determine Material Topics
GRI 3-2	List of Material Topics
GRI 201-2	Financial Implications and Other Risks and Opportunities due to Climate Change
GRI 302-1	Energy Consumption within the Organization
GRI 302-4	Reduction of Energy Consumption
GRI 303-3	Water Withdrawal
GRI 303-4	Water Discharge
GRI 305-1	Direct (Scope 1) GHG Emissions
GRI 305-2	Energy Indirect (Scope 2) GHG Emissions
GRI 305-3	Other Indirect (Scope 3) GHG Emissions
GRI 305-5	Reduction of GHG Emissions
GRI 306-3	Waste Generated
GRI 306-4	Waste Diverted from Disposal
GRI 307-1	Non-compliance with Environmental Laws and Regulations
GRI 403-1	Occupational Health and Safety Management System
GRI 403-9	Work-related Injuries
GRI 404-2	Programs for Upgrading Employee Skills
GRI 405-2	Ratio of Basic Salary and Remuneration of Women to Men
GRI 414-1	New Suppliers that were Screened Using Social Criteria
GRI 418-1	Substantiated Complaints Concerning Breaches of Customer Privacy

Appendix- 3

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 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

Web URL : www.bmqrassurance.com

Authorized Representative (Assurer):

Name : S. Elango

Designation : Associate Certified Sustainability Assurance Practitioner

Certificate No : AA1000 (ACSAP) C.N: A09122401

Signature : 

Date : 24th April, 2025

