MASHAALLAH INDUSTRIES

**Mashaallah Mansion, Door Number 673/A Ward No.31, Gandhi Colony, Hosapete,
Vijayanagar District -583201. Karnataka, India.**



CORPORATE SUSTAINABILITY REPORT

Form No : MAI/ESG/280
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MASHAALLAH INDUTRIES
Cast Iron Scrap and Metals
Mashaallah Mansion, D.No. 673/A,
Ward No: 31, Gandhi Colony,
Hosapete-583203, Vijayanagara Dist.

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Designation: Senior Manager

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Designation: Proprietor

Table of contents

Topics	Page no
About us	3
Our course activities	4
Vision, mission, values	5
Processing and segregation capability	6
Typical process flow	9
Our products	10
Why work with us	12
Product / supply enquiry information	13
SDG	14
ISO Certificates	15
Introduction to sustainability Report	16
Statement of use (GRI 1—5)	17
GRI: General Disclosures	18-22
GRI 2-1 : Organizational Details	18
GRI 2-2 : Entities included in sustainability reporting	19
GRI 2-3 : Reporting period, frequency and contact	19

Topics	Page no
GRI 2-6 : Activities, value chain and business relationships	19
GRI 2-7 : Employees	19
GRI 2-9 : Governance structure and composition	19
GRI 2-12 : Role of the highest governance body in impact management	19
GRI 2-23 : Policy commitments	19
GRI 2-25 : Processes to remediate negative impacts	19
GRI 2-26 : Mechanisms for seeking advice and raising concerns	19
GRI 3-1 : Process to determine material topics	19
GRI 3-3 : Management of material topics	19
GRI 3-2 : List of Material Topics	19
ESG Activities	22-36
Governance	22-23
Environment	24-26
Social	27-28
Sustainability Performance Data	29
GRI INDEX :This report is prepared in accordance with GRI standards (2021)	30



ABOUT US

Mashaallah Industries is an India-based industrial enterprise engaged in the manufacture of basic iron and steel, together with processing and segregation activities. Our operations are supported by material handling, crushing, screening and segregation equipment visible in the facility photographs supplied for this brochure.

OUR CORE ACTIVITIES

Activity	What We Provide
Basic Iron & Steel	Manufacturing and handling activities associated with basic iron and steel.
Steel Processing	Processing of steel-bearing and ferrous materials for further handling and use.
Material Segregation	Systematic separation of material according to process and size requirements.
Crushing & Size Reduction	Mechanical size-reduction capability supported by installed crushing equipment.
Screening & Classification	Screening arrangements for separating processed material into suitable size fractions.
Material Handling	Loading, transfer and movement of bulk material using conveyors and mobile equipment.

VISSION

To become a responsible and trusted iron and steel industry enterprise through sustainable operations, resource efficiency, innovation, and environmental stewardship.

MISSION

To deliver quality iron and steel processing solutions while minimizing environmental impacts, ensuring workplace safety, promoting ethical practices, and supporting stakeholders.

VALUES

Integrity, accountability, safety, quality, teamwork, fairness, transparency, environmental responsibility, resource conservation, and continuous improvement guide our operations and stakeholder relationships.

PROCESSING & SEGREGATION CAPABILITY

The supplied facility photographs show a practical processing line incorporating feed hoppers, conveyors, screening equipment, crushing machinery and bulk-material handling. These facilities support controlled material flow, size reduction and segregation during steel-processing operations.



Raw / incoming material handling



Raw and incoming materials are received, inspected, unloaded, and handled systematically to maintain quality and safety. Materials are checked against delivery documents, sorted by type, and stored in designated areas. Proper handling methods, equipment, labeling, and housekeeping practices help prevent damage, contamination, material loss, and workplace hazards.

Screening and segregation equipment

Screening and segregation equipment efficiently separates incoming materials based on size, type, quality, and physical characteristics. The system supports consistent material flow, removes unwanted particles, improves processing efficiency, reduces manual handling, and helps maintain product quality through systematic inspection, classification, and controlled material segregation.



Crushing / size-reduction equipment

Crushing and size-reduction equipment processes raw materials into controlled particle sizes for efficient downstream operations. It reduces oversized materials, improves material uniformity, supports consistent processing, and facilitates easier handling, screening, mixing, and further production activities while maintaining operational efficiency, equipment reliability, and required product specifications.



Processed material and mobile handling



Processed material and mobile handling systems facilitate the safe movement, transfer, loading, and storage of processed materials across operational areas. Equipment such as forklifts, pallet trucks, conveyors, trolleys, and mobile handling units supports efficient workflow, minimizes manual handling, reduces material damage, and maintains organized material movement.

Typical Process Flow

- Material Receipt & Inspection
- Feeding & Controlled Transfer
- Crushing / Size Reduction
- Screening & Segregation
- Collection of Separated Material
- Loading / Dispatch



The exact processing route can vary according to the incoming material and required output specification. Product grade, chemistry, dimensions, quantity, test requirements and acceptance criteria should therefore be confirmed against the customer's purchase specification before supply.

OUR PRODUCTS

Building a Stronger and Greener Future our commitment to sustainable Steel. We are committed to delivering high-quality iron and steel products that support durability, resource efficiency, environmental responsibility and sustainable industrial development. Our approach focuses on minimizing environmental impacts, promoting responsible material utilization and encouraging sustainable practices throughout the product lifecycle.

Environmentally Responsible Products

Our iron and steel products are designed to support a wide range of industrial and construction applications. We recognize the importance of reducing environmental impacts associated with raw material consumption, manufacturing, transportation, product use and end-of-life management.



Customer Partnership for Sustainability

We believe sustainable development requires collaboration across the entire value chain. Through product information, safe handling guidance, recycling recommendations and customer engagement, we encourage responsible product selection, efficient utilization and environmentally sound disposal practices.



Recyclability and Circular Economy

Steel is highly recyclable and can be repeatedly recovered and reprocessed into useful products. We encourage customers to segregate steel scrap, maximize material recovery and collaborate with authorized recyclers to reduce landfill disposal and promote circular material flows.



Responsible Product End-of-Life Management

At the end of their useful life, steel products should be evaluated for reuse, recovery and recycling. We encourage customers to channel recyclable materials through authorized facilities and ensure that contaminated or non-recyclable residues are managed in accordance with applicable environmental requirements.



Resource Efficiency and Material Conservation

We promote efficient utilization of raw materials, reduction of processing losses and responsible management of production waste. Optimizing material usage helps conserve natural resources and supports sustainable manufacturing practices.



Why Work With Us

- Dedicated focus on iron, steel processing and segregation activities.
- On-site crushing, screening, conveyor and material-handling infrastructure.
- Capability to handle bulk material through multiple processing stages.
- Customer requirements can be reviewed against required material specifications.
- Strategic location in Hosapete, a major iron and steel industrial region of Karnataka.

Product / Supply Enquiry Information

For an accurate quotation or supply proposal, customers are encouraged to provide the required material name, grade/specification, size range, quantity, intended application, delivery location and any inspection or test certificate requirements.

Requirement	Customer Details
Material / Product	Construction / Building Material
Grade / Specification	As per customer-approved specification and applicable standards
Required Size	As per project requirement / customer specification
Quantity	As per customer requirement and project quantity
Application	Construction and infrastructure-related applications
Delivery Location	Masha Allah Mansion, Door No. 673/A, Ward No. 31, Gandhi Colony, Hosapete – 583201, Vijayanagar District, Karnataka, India
Inspection / Testing	Material inspection and testing as per approved specification, quality requirements, and applicable standards

ISO CERTIFICATES

Mashaallah Industries has received ISO 14001:2015 Environmental Management System registration from Quality Research Organization (QRO) for the manufacture of basic iron and steel and processing of steel segregation. The certificate is dated 12th October 2026 and expires on 12th October 2029, supporting the company's commitment to environmental management and continual improvement.



QRO
QUALITY RESEARCH ORGANIZATION

Certificate of Registration

This is to certify that

MASHAALLAH INDUSTRIES

DOOR NO. 673 A, 31ST WARD, GANDHI COLONY, VIJAYANAGAR DISTRICT – 583201, KARNATAKA, INDIA.

has been independently assessed by QRO
and is compliant with the requirement of:

ISO 14001:2015

Environmental Management System

For the following scope of activities:

MANUFACTURE OF BASIC IRON AND STEEL AND PROCESSING OF STEEL SEGREGATION

Date of Certification: 13th October 2026
1st Surveillance Audit Due: 12th October 2027
2nd Surveillance Audit Due: 12th October 2028
Certificate Expiry: 12th October 2029

Certificate Number: 3050261013109E

QRO EGAC IAF

Head of Certification

Validity of this certificate is subject to annual surveillance audits to be done successfully on or before 365 days from date of the audit.
In case surveillance audit is not allowed to be conducted, this certificate shall be suspended / withdrawn).
The Validity of this certificate can be verified at www.qrocert.org
This certificate of registration remains the property of QRO Certification LLP, and shall be returned immediately upon request.

India Office : QRO Certification LLP
142, IInd Floor, Astar Enclave, Near Paschim Vihar West Metro Station, Delhi-110063, (INDIA)
Website : www.qrocert.org, E-mail : info@qrocert.org



QRO
QUALITY RESEARCH ORGANIZATION

Certificate of Registration

This is to certify that

MASHAALLAH INDUSTRIES

DOOR NO. 673 A, 31ST WARD, GANDHI COLONY, VIJAYANAGAR DISTRICT – 583201, KARNATAKA, INDIA.

has been independently assessed by QRO
and is compliant with the requirement of:

ISO 45001:2018

Occupational Health and Safety Management System

For the following scope of activities:

MANUFACTURE OF BASIC IRON AND STEEL AND PROCESSING OF STEEL SEGREGATION

Date of Certification: 13th October 2026
1st Surveillance Audit Due: 12th October 2027
2nd Surveillance Audit Due: 12th October 2028
Certificate Expiry: 12th October 2029

Certificate Number: 3050261013110HS

QRO EGAC IAF

Head of Certification

Validity of this certificate is subject to annual surveillance audits to be done successfully on or before 365 days from date of the audit.
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Website : www.qrocert.org, E-mail : info@qrocert.org

Mashaallah Industries has received ISO 45001:2018 Occupational Health and Safety Management System registration from Quality Research Organization (QRO). The certification covers basic iron and steel manufacturing and steel segregation processing. Dated 12th October 2026, the certificate supports MAI's commitment to workplace safety, hazard prevention, employee well-being and continual improvement.

Introduction to Sustainability Report

Mashaallah Industries (MAI), located in Hosapete, Vijayanagar District, Karnataka, India, is engaged in basic iron and steel manufacturing, steel processing, and material segregation. This Sustainability Report outlines our commitment to integrating Environmental, Social, and Governance (ESG) principles into our operations and business practices. Our activities include material receipt and inspection, crushing, size reduction, screening, segregation, material handling, and dispatch. We recognize the importance of responsible resource utilization, energy conservation, waste reduction, recycling, pollution prevention, and occupational health and safety. We also strive to promote fair labour practices, employee well-being, ethical business conduct, and responsible relationships with suppliers, customers, and local communities. Through improved operational controls, employee awareness, and continuous improvement, we aim to reduce environmental impacts and strengthen workplace safety. This report provides a framework for communicating our sustainability priorities, initiatives, and progress transparently while supporting responsible industrial development and long-term business resilience.

Statement of use (GRI 1-5)

This report is prepared in accordance with GRI standards for the Period 01st April 2025 to 31st March 2026



GRI 2: General Disclosures 2021

General Disclosures

GRI 2

Mashaallah Industries, located in Hosapete, Karnataka, India, specializes in basic iron and steel manufacturing, processing, crushing, screening, and material segregation. The company integrates ESG principles, emphasizing environmental protection, resource efficiency, workplace safety, and ethical governance. This sustainability report covers April 2025–March 2026, referencing GRI Standards 2021 for sustainability disclosures.



Organizational details

GRI 2-1

Legal Name : MASHAALLAH INDUSTRIES

Business Nature : Manufacturing and Processing of Basic Iron and Steel, Steel Material Segregation, Crushing, Screening, Size Reduction and Bulk Material Handling

Industry : Basic Iron & Steel Manufacturing and Processing Industry

Products : Basic Iron and Steel Products, Processed Ferrous Materials, Segregated Steel Materials, Crushed and Screened Materials, and Construction & Infrastructure-Related Materials as per Customer Specifications

Headquarters : Masha Allah Mansion, Door No. 673/A, Ward No. 31, Gandhi Colony, Hosapete – 583201, Vijayanagar District, Karnataka, India

Reporting Period : 01st April 2025 to 31st March 2026

Reporting Framework: GRI Standards 2021

Sustainability Focus: Environmental, Social and Governance (ESG) Integration

Entities included in sustainability reporting

GRI 2-2

This report covers the MAI operations described in the supplied FY 2025–26 records, including the manufacturing/processing activity, steel processing unit, warehouse and dispatch area, and administrative office referenced in the GHG inventory. MAI should confirm the reporting boundary, any leased or outsourced activities, and whether all locations under operational control are included.

Reporting period, frequency and contact

GRI 2-3

The reporting period is 1st April 2025 to 31st March 2026, with annual GHG reporting stated in the inventory. Questions, feedback and grievances may be directed to the contact supplied for this report:9448323381or afizmashaallah@gmail.com. MAI should document the report publication date, reporting cycle, and the person authorized to receive and track complaints.

Activities, value chain and business relationships

GRI 2-6

MAI's operating sequence begins with receipt and inspection of incoming material, followed by controlled feeding, crushing or size reduction, screening, segregation, collection of separated material and loading or dispatch. Suppliers, transporters, equipment service providers and customers form important value-chain relationships. Product grade, quantity and acceptance requirements should be confirmed against purchase and customer specifications.

Employees

GRI 2-7

The supplied GHG data checklist reports 10 employees for FY 2025–26. The organization chart identifies management, accounting, supervisory, equipment-operation, loading, stores and logistics responsibilities. For a complete GRI disclosure, MAI should maintain headcount by employment type, gender, region and contract status, and clarify whether temporary, contract and non-employee workers are included.

Governance structure and composition

GRI 2-9

MAI's governance structure is proprietor-led. D. Abdul Hafiz is identified as Proprietor, with D. Aslam as Senior Manager and other management and operational roles shown in the organization chart. This structure supports defined supervision of processing, accounting, stores, yard, loading and logistics. MAI should document delegated authorities, review responsibilities and escalation routes.

Role of the highest governance body in impact management

GRI 2-12

The Governance Progress Report states that management reviews operational performance, risks, compliance status and improvement actions. The proprietor and senior manager provide the central oversight structure described in MAI's records. To strengthen this disclosure, minutes should identify the impacts reviewed, decisions taken, assigned action owners, deadlines and follow-up status for environmental, workforce, safety and ethical matters.

Policy commitments

GRI 2-23

MAI's supplied environmental and social documents express commitments to pollution prevention, resource conservation, waste minimization, safe working conditions, employee development and responsible business practices. These commitments should be consolidated into approved policies with scope, responsibilities, worker and supplier applicability, communication arrangements, review dates and sign-off. The report does not assume that every policy is already formally approved.

Processes to remediate negative impacts

GRI 2-25

MAI's management approach refers to inspections, recording non-compliance, corrective actions and management review. These mechanisms can be used to identify and remedy impacts such as unsafe equipment, dust, noise, leakage, waste mismanagement or unfair workplace treatment. MAI should record each concern, immediate containment, root cause, remedy, responsible person, completion date and effectiveness verification.

Mechanisms for seeking advice and raising concerns

GRI 2-26

Employees and external stakeholders can use the reporting phone number 9448323381 or email hafizmashaallah@gmail.com supplied for this report. MAI should communicate these channels to employees, contractors, suppliers and affected community members, permit confidential reporting where possible, prohibit retaliation, and maintain a register of allegations, investigation steps, resolutions and appeal routes.

Process to determine material topics

GRI 3-1

MAI's likely material topics arise from its actual operations: energy use and greenhouse gases, dust and noise, steel-scrap recovery, waste disposal, equipment safety, traffic and mobile machinery, worker training, fair employment, supplier conduct and regulatory compliance. Management should validate this preliminary list through stakeholder engagement, impact severity and likelihood assessment, and documented approval.

Management of material topics

GRI 3-3

Employees and external stakeholders can use the reporting phone number 9448323381 or email hafizmashaallah@gmail.com supplied for this report. MAI should communicate these channels to employees, contractors, suppliers and affected community members, permit confidential reporting where possible, prohibit retaliation, and maintain a register of allegations, investigation steps, resolutions and appeal routes.



List of Material Topics

GRI 3-2

Preliminary material topics for MAI are climate and energy, materials and circularity, waste, air emissions and dust, water where used, occupational health and safety, employment and welfare, training, non-discrimination, supplier environmental and social practices, ethics, compliance and community concerns. This list is a draft based on supplied records and must be confirmed through MAI's formal materiality process.

Most Material Environmental Topics

- Dust Emission Control
- Energy Efficiency
- Greenhouse Gas Reduction
- Steel Scrap Recovery
- Raw Material Utilization
- Industrial Waste Reduction
- Water Conservation
- Noise Control
- Pollution Prevention
- Environmental Regulatory Compliance

Most Material Social Topics

- Occupational Health Safety
- Employee Welfare Management
- Human Rights Protection
- Fair Wage Practices
- Equal Employment Opportunity
- Worker Training Development
- Child Labor Prevention
- Forced Labor Prevention
- Employee Grievance Redressal
- Community Health Safety

Most Material Governance Topics

- Corporate Governance Practices
- Business Ethics Integrity
- Anti-Corruption Risk Management
- Legal Regulatory Compliance
- Risk Assessment Management
- Transparent Financial Reporting
- Responsible Supplier Management
- Stakeholder Engagement Practices
- Fraud Prevention Controls
- Accountability Decision Making


GOVERNANCE

Direct economic value generated and distributed

GRI 201-1

MAI's steel-processing and material-handling activities contribute to local industrial supply chains through material segregation, processing and dispatch. For illustrative reporting purposes, economic value distribution is estimated at 65% operating costs, 15% employee wages and benefits, 5% payments to capital providers, 8% taxes, 2% community investments and 5% retained economic value. These percentages are provisional and require validation against financial records for April 2025–March 2026

Financial implications and other risks due to climate change

GRI 201-2

MAI's climate-related risks include rising electricity prices, fuel costs, transport disruptions and extreme weather affecting operations. For illustrative assessment, 30% of climate-related risk exposure is allocated to energy costs, 25% to fuel costs, 20% to transportation, 15% to extreme weather and 10% to regulatory changes. Energy efficiency and route optimization offer potential cost-saving opportunities.

Infrastructure investments and services supported

GRI 203-1

MAI's crushing, screening, segregation and bulk-material handling operations support industrial resource efficiency and local supply chains. For illustrative assessment, 35% of potential infrastructure-related contributions are allocated to industrial support, 25% to transportation and logistics, 20% to material recovery, 10% to community infrastructure and 10% to local services. Actual investments, beneficiaries and expenditure require verification.

Proportion of spending on local suppliers

GRI 204-1

MAI promotes local procurement to support operational continuity and regional econ development in Hosapete. For illustrative assessment, 65% of procurement expenditure is allocated to local suppliers and 35% to non-local suppliers. The estimated local procurement distribution includes 25% transportation, 20% maintenance, 15% consumables and 5% other services. Actual percentages require verification against supplier invoices and omic procurement records.

Operations assessed for corruption-related risks

GRI 205-1

MAI identified potential corruption risks across procurement (30%), transport contracting (25%), financial transactions (20%), inventory and dispatch (15%), and regulatory interactions (10%) during the reporting period 2025 - 2026Management reviews and statutory compliance documentation support governance oversight. However, completed corruption-risk assessments remain unverified, requiring documented risk ratings, preventive controls and annual reviews.

Communication and training about anti-corruption policies

GRI 205-2

MAI emphasizes anti-corruption awareness covering bribery, facilitation payments, gifts, conflicts of interest and ethical reporting during the reporting period 2025 - 2026Illustrative training coverage targets include 100% of management, 90% of employees, 85% of suppliers and 80% of transport partners. Training attendance, policy acknowledgements and corrective actions should be documented to verify actual performance.

Confirmed incidents of corruption and actions taken

GRI 205-3

MAI emphasizes ethical business practices and corruption prevention during the reporting period 2025 - 2026The supplied documents do not verify the number of confirmed corruption incidents, disciplinary actions or terminated contracts. MAI should target 100% investigation of reported allegations, 100% documentation of confirmed incidents and 100% corrective-action closure, supported by confidential reporting channels and investigation records.

Legal actions for anti-competitive behavior

GRI 206-1

MAI promotes fair competition, transparent pricing and lawful business practices during the reporting period 2025 - 2026The company should target 100% compliance with competition laws, 100% review of reported anti-competitive concerns and 100% resolution of confirmed violations. Management should verify any legal actions involving collusive pricing, bid coordination or unfair market practices through legal and compliance records.

Approach to tax

GRI 207-1

MAI recognizes the importance of responsible taxation, statutory compliance and transparent financial reporting during the reporting period 2025 - 2026The company should target 100% timely tax filings, 100% statutory tax compliance, 100% verification of tax payments and 100% review of identified tax risks. Tax registration documentation supports formal compliance, while detailed tax strategy, oversight and payment records require verification.




ENVIRONMENT

Materials used by weight or volume

GRI 301-1

MAI receives, processes and segregates steel-bearing and ferrous materials based on type, grade, size and physical characteristics during the reporting period 2025 - 2026The company should target 100% material input tracking, 95% material utilization, 90% recoverable material segregation and 100% documentation of material quantities. Actual material consumption and recovery percentages require verification through weighbridge records and inventory reports.

Recycled input materials

GRI 301-2

MAI promotes steel segregation, material recovery, reuse and reprocessing to improve resource efficiency during the reporting period 2025 - 2026The company should target 80% recycled input material utilization, 95% recovery of reusable steel-bearing materials, 90% material segregation efficiency and 100% documentation of recycled material quantities. Actual performance requires verification through weighbridge records, purchase documents and inventory reports.

Energy consumption within the organization

GRI 302-1

MAI's KPI sheet reports total energy consumption of 81,600 kWh for FY 2025–26 and sets a target of 81,500 kWh for FY 2026–27. Preventive maintenance, crusher operation checks and lighting measurements are identified as efficiency measures. MAI should verify the energy boundary and include all relevant fuel and electricity sources consistently.

Energy intensity

GRI 302-3

MAI's KPI sheet reports an energy-intensity reduction performance of 43.853% for the reporting period 2025–2026 and tracks annual performance, while the GHG report records production of 12,000 tonnes. Before publication, MAI should confirm the energy-intensity unit and calculation basis, such as kWh per tonne processed, ensuring consistent energy data, production figures and reporting boundaries each year.

Reduction of energy consumption

GRI 302-4

MAI's energy-conservation training coverage rose from 62% in FY 2023–24 to 79% in FY 2024–25 and 91% in FY 2025–26; the FY 2026–27 target is 100%. Preventive maintenance and lux measurements support efficiency. MAI should separately quantify verified energy savings from projects against a documented baseline.

Interactions with water as a shared resource (Water and Effluents)

GRI 303-1

MAI recognizes water conservation and responsible resource management as operational priorities during the reporting period 2025 - 2026Water-related activities include sanitation, cleaning and dust suppression where applicable. The company should target 100% water-source monitoring, 20% reduction in avoidable water consumption, 90% implementation of water conservation measures and 100% spill-prevention compliance. Actual water usage, discharge and water-stress exposure require verification.

Water withdrawal

GRI 303-3

No verified water-withdrawal figures were supplied for FY 2025–26. MAI should record water received from municipal supply, groundwater, tankers, surface sources or other sources, distinguishing sources where applicable and documenting meter readings or invoices. If water withdrawal is not material or no withdrawal occurs at a source, the report should state the evidence and boundary.

Significant impacts of activities on biodiversity

GRI 304-2

MAI recognizes potential biodiversity risks from material storage, crushing, screening, vehicle movement, dust, noise and runoff during the reporting period 2025 - 2026The company should target 100% biodiversity-risk assessment of operational sites, 90% implementation of dust and noise mitigation measures, 100% screening for nearby protected areas and 95% compliance with land-protection controls. Site-specific biodiversity impacts require verification.

Direct (Scope 1) GHG emissions

GRI 305-1

MAI reports Scope 1 emissions of 16.080 tCO_2e for FY 2025–26, comprising stationary combustion of 9.800 tCO_2e, mobile combustion of 4.620 tCO_2e and fugitive refrigerants of 1.660 tCO_2e. The KPI target for FY 2026–27 is 15 tCO_2e. Fuel controls, vehicle efficiency and refrigerant-leak prevention are improvement priorities.

Energy indirect (Scope 2) GHG emissions

GRI 305-2

MAI reports Scope 2 emissions of 57.936 tCO_2e from purchased electricity for FY 2025–26. The KPI target for FY 2026–27 is 55 tCO_2e. Electricity efficiency, equipment maintenance, lighting management and evaluation of renewable electricity options are relevant actions. MAI should disclose whether the reported figure is location-based, market-based or only one method.

Other indirect (Scope 3) GHG emissions

GRI 305-3

MAI reports Scope 3 emissions of 803.046 tCO_2e, comprising 365.026 tCO_2e upstream and 438.020 tCO_2e downstream. The report identifies purchased materials, waste, inbound logistics, commuting, business travel and downstream transport as categories. MAI should continue improving supplier and transporter data quality and disclose included categories, exclusions and calculation methods.

Reduction of GHG emissions

GRI 305-5

The supplied GHG report identifies reduction opportunities through energy efficiency, logistics optimization and resource circularity. Its stated pathway includes a 30% reduction in Scope 1 and 2 emissions by 2030, 50% renewable electricity by 2030 and a net-zero pathway by 2050. MAI should document the base year, interim milestones, approved actions and progress calculation.

Nitrogen oxides, sulfur oxides and other significant air emissions

GRI 305-7

MAI recognizes air pollution risks from crushing, screening, material transfer, vehicle movement and diesel-powered equipment during the reporting period 2025 - 2026The company should target 90% dust-emission control effectiveness, 85% particulate matter reduction, 80% NOx and SOx emission-control improvement, and 100% compliance with applicable air pollution regulations. Actual emissions and reduction achievements require verification through monitoring records and environmental assessments.

Waste generation and significant waste-related impacts

GRI 306-1

MAI recognizes waste-related impacts from crushing, screening, material segregation and size-reduction activities during the reporting period 2025 - 2026The company should target 95% recovery of reusable steel materials, 90% waste diversion from landfill, 100% safe hazardous waste handling and 85% reduction in material losses. Waste segregation, recycling, by-product utilization and responsible disposal support environmental protection. Actual achievements require verification through waste management records.

Management of significant waste-related impacts

GRI 306-2

MAI reports waste sent to landfill declining from 18,472.65 kg in FY 2023–24 to 16,894.73 kg in FY 2025–26, an 8.54% reduction, with a target of 16,000 kg for FY 2026–27. For the reporting period 1 April 2025 to 31 March 2026, MAI also records 89% employee waste-reduction skills through training. The company maintains waste diversion, hazardous-waste disposal, recycling, recovery and material-reuse records to support responsible waste management and continuous improvement

Waste generated

GRI 306-3

MAI recognizes waste generation from crushing, screening, material segregation and steel-processing activities during the reporting period 2025 - 2026The company should target 95% recovery of reusable materials, 90% recycling of non-hazardous waste, 100% safe management of hazardous waste and 85% reduction in landfill disposal. Actual waste quantities and achievements require verification through waste generation, recycling, recovery and disposal records.

Waste diverted from disposal

GRI 306-4

MAI promotes waste segregation, material reuse, recycling and by-product recovery during the reporting period 2025–2026. The company records 81% performance in hazardous waste handling practices. MAI should target 95% recovery of reusable steel materials, 90% recycling of non-hazardous waste, 85% diversion of total waste from disposal and 100% authorized handling of hazardous waste. Actual performance should be verified through weighbridge records, recycling certificates, waste transfer documents and authorized receiver records.

Waste directed to disposal

GRI 306-5

MAI reports 16,894.73 kg of waste sent to landfill during FY 2025–26 and targets 16,000 kg for FY 2026–27. The company should reconcile this quantity with all disposal routes, distinguish hazardous from non-hazardous waste, identify treatment methods and destinations, and retain disposal receipts and manifests where legally required.

New suppliers screened using environmental criteria

GRI 308-1

MAI promotes responsible material procurement, waste reduction, efficient transportation and environmentally preferable materials during the reporting period 2025 - 2026The company should target 100% environmental screening of new suppliers, 95% verification of regulatory compliance, 90% assessment of waste and emission controls and 85% adoption of sustainable procurement practices. Actual supplier screening performance requires verification through supplier assessment records, purchase invoices and environmental compliance documentation.

Negative environmental impacts in the supply chain and actions taken

GRI 308-2

MAI recognizes potential supply-chain environmental impacts involving transport emissions, improper waste handling, unsustainable sourcing and regulatory non-compliance during the reporting period 2025 - 2026The company should target 100% assessment of high-risk suppliers, 95% environmental compliance verification, 90% corrective-action closure and 85% improvement in supplier environmental practices. Actual performance requires verification through supplier assessments, audit findings and corrective-action records.





SOCIAL

New employee hires and employee turnover

GRI 401-1

The supplied GHG checklist reports 10 employees, but it does not provide the number of new hires, departures or turnover rates for FY 2025–26. MAI should maintain a confidential workforce register and report hires and turnover by age group, gender and region where appropriate. The reporting denominator and treatment of contract workers should be stated.

Benefits provided to full-time employees that are not provided to temporary or part-time employees

GRI 401-2

For the reporting period 1 April 2025 to 31 March 2026, MAI reports 100% employee health-insurance coverage and 89% compliance with fair overtime compensation practices. The company should maintain accurate payroll and overtime records, ensure applicable wage compliance, and clarify health-insurance eligibility for permanent, temporary and part-time employees.

Minimum notice periods regarding operational changes

GRI 402-1

MAI recognizes the importance of transparent employee communication regarding operational changes during the reporting period 2025 - 2026The company should target 100% employee notification of significant operational changes, 95% timely communication of shift and job modifications, 100% compliance with applicable statutory notice requirements and 90% employee consultation coverage. Actual notice periods and communication performance require verification through HR records and employee acknowledgements.

Occupational health and safety management system

GRI 403-1

MAI's KPI sheet tracks effective PPE usage and availability at 93% for FY 2025–26, with a 100% target for FY 2026–27. PPE is important for yard and processing work, but it does not replace engineering controls. MAI should describe occupational-health arrangements, fitness assessment where applicable, exposure monitoring, first aid and access to medical support.

Worker training on occupational health and safety

GRI 403-5

MAI documents toolbox meetings covering hazards, safe operating procedures, PPE and emergency precautions. Employee safety knowledge increased to 81% in FY 2025–26, with a 100% target for FY 2026–27. Training should be tailored to crushers, screens, conveyors, JCBs, loading and yard traffic, with attendance, competency checks and refresher records maintained.

Work-related injuries

GRI 403-9

MAI's KPI sheet records zero reportable workplace incidents for FY 2023–24, FY 2024–25 and FY 2025–26, with a zero target for FY 2026–27. MAI should clarify the definition used and report fatalities, high-consequence injuries, recordable injuries, hours worked and rates where data are available. Near misses should also be tracked for prevention.

Work-Related Ill Health

GRI 403-10

MAI promotes employee development through environmental awareness, energy conservation, waste reduction, anti-harassment and occupational safety training **during the reporting period 2025 - 2026**The company should target **100% employee training coverage, 95% safety training participation, 90% environmental awareness training completion and 85% improvement in employee competency**. Actual average annual training hours require verification through attendance registers, training records and employee-category data.

Average hours of training per year per employee

GRI 404-1

MAI promotes employee development through environmental awareness, energy conservation, waste reduction, anti-harassment and occupational safety training **during the reporting period 2025 - 2026**The company should target **100% employee training coverage, 95% occupational safety training participation, 90% environmental awareness training completion and 85% competency improvement**. Training hours should be recorded by gender and employee category, supported by attendance registers and training records.

Programs for upgrading employee skills and transition assistance

GRI 404-2

MAI uses mentorship and job-shadowing records to support practical learning in steel processing, material segregation, equipment handling and safety practices. Environmental awareness coverage reached 89% in FY 2025–26 and energy-conservation training reached 91%. MAI should maintain training plans, participant lists, learning outcomes and evaluations to demonstrate skill development and operational application.

Percentage of employees receiving regular performance and career development reviews

GRI 404-3

The KPI sheet reports 100% employee participation in career-development programs across FY 2023–24 to FY 2025–26, with a 100% target for FY 2026–27. This indicator should not automatically be treated as equivalent to formal performance reviews. MAI should document the review process, employees covered, development plans and follow-up actions.

Diversity of governance bodies and employees

GRI 405-1

MAI recognizes the importance of workforce diversity, equal opportunity and inclusive governance during the reporting period 2025 – 2026. The company should target 100% diversity data documentation, 95% equal opportunity compliance, 90% employee inclusion awareness and 100% non-discriminatory recruitment practices. Actual gender, age, disability and governance representation percentages require verification through confidential HR records and organizational data.

Incidents of discrimination and corrective actions

GRI 406-1

MAI's KPI sheet reports zero discrimination and harassment cases for FY 2023–24, FY 2024–25 and FY 2025–26, with a zero target for FY 2026–27. Anti-harassment awareness reached 87% in FY 2025–26, with a 100% target. MAI should ensure accessible reporting, impartial investigations, non-retaliation and documented corrective action.

Incidents of discrimination and corrective actions

GRI 406-1

MAI's KPI sheet reports zero discrimination and harassment cases for FY 2023–24, FY 2024–25 and FY 2025–26, with a zero target for FY 2026–27. Anti-harassment awareness reached 87% in FY 2025–26, with a 100% target. MAI should ensure accessible reporting, impartial investigations, non-retaliation and documented corrective action.

Operations and suppliers in which the right to freedom of association may be at risk

GRI 407-1

MAI recognizes employees' rights to freedom of association, collective bargaining and workplace representation during the reporting period 2025 - 2026The company should target 100% compliance with applicable labor laws, 95% employee awareness of association rights, 100% assessment of high-risk suppliers and 90% resolution of identified worker representation concerns. Actual performance requires verification through employee consultation records, supplier assessments and grievance documentation.

Operations and suppliers at significant risk for incidents of child labor

GRI 408-1

MAI recognizes child labor risks associated with machinery, heavy materials, mobile equipment and industrial operations during the reporting period 2025 - 2026The company should target 100% employee age verification, 100% prevention of prohibited child labor, 95% supplier compliance screening and 100% verification of employment eligibility. Actual performance requires validation through recruitment records, supplier assessments and documented child labor risk evaluations.

Operations and suppliers at significant risk for incidents of forced or compulsory labor

GRI 409-1

MAI promotes voluntary employment, transparent wages, fair working conditions and prevention of forced labor during the reporting period 2025 - 2026The company should target 100% verification of voluntary employment, 100% prevention of forced labor, 95% supplier labor compliance screening and 100% protection of employee identity documents. Actual performance requires verification through recruitment records, supplier assessments, employment agreements and confidential grievance documentation.

Operations with local community engagement, impact assessments and development programs

GRI 413-1

MAI recognizes the importance of community welfare, environmental protection and responsible industrial operations during the reporting period 2025 - 2026The company should target 100% assessment of significant community impacts, 95% implementation of dust and noise mitigation measures, 90% community engagement coverage and 100% investigation of community complaints. Actual performance requires verification through stakeholder consultation records, environmental assessments, grievance registers and community development documentation.

New suppliers screened using social criteria

GRI 414-1

MAI promotes responsible supplier management, fair labor practices, human rights and occupational safety **during the reporting period 2025 - 2026**The company should target **100% social screening of new suppliers, 95% verification of labor law compliance, 100% child and forced labor prevention checks, 90% occupational safety assessments and 95% corrective-action closure**. Actual performance requires verification through supplier evaluations, audit reports and corrective-action records.

Assessment of health and safety impacts of product and service categories

GRI 416-1

MAI promotes product safety and responsible material handling during the reporting period 2025 - 2026The company should target 100% product safety assessments, 95% inspection compliance, 100% safe-loading practices and 90% hazard identification coverage. Actual achievements require verification through inspection records, safety assessments and dispatch documentation.

Requirements for product and service information and labeling

GRI 417-1

MAI promotes accurate product identification, labeling and customer information during the reporting period 2025 - 2026The company should target 100% product specification verification, 95% labeling accuracy, 100% dispatch documentation compliance and 90% customer information completeness. Actual performance requires verification through inspection records, material specifications and delivery documentation.

Substantiated complaints concerning customer privacy

GRI 418-1

MAI promotes customer privacy and information security during the reporting period 2025 - 2026The company should target 100% protection of confidential records, 95% information security compliance, 100% investigation of privacy complaints and 100% data breach corrective-action closure. Actual incidents and achievements require verification through security and complaint records.

Non-compliance with laws and regulations in the social and economic area

GRI 419-1

MAI promotes statutory compliance and responsible governance during the reporting period 2025 - 2026The company should target 100% legal compliance monitoring, 95% timely statutory filings, 100% investigation of identified violations and 100% corrective-action closure. Actual fines, penalties and non-monetary sanctions require verification through legal registers and compliance records.



Sustainability Performance Data

1st April 2025 to 31st March 2026

Appendix - 1

S. No.	Topic	Commitment	KPI	Unit	Measure
1	Environmental Awareness and Training	Improve environmental awareness	Employee environmental awareness and training	Percentage	89
2	Energy Conservation Training	Improve energy conservation skills	Energy conservation skills through employee training	Percentage	91
3	Direct Greenhouse Gas Emissions	Reduce Scope 1 emissions	Total gross Scope 1 GHG emissions	MT CO_2e	16.080
4	Carbon Neutral Power	Reduce Scope 2 emissions	Total gross Scope 2 GHG emissions	MT CO_2e	57.936
5	Other Indirect GHG Emissions	Reduce Scope 3 emissions	Total gross Scope 3 GHG emissions	MT CO_2e	803.046
6	Downstream Value Chain Emissions	Reduce downstream emissions	Total gross Scope 3 downstream GHG emissions	MT CO_2e	438.020
7	Upstream Value Chain Emissions	Reduce upstream emissions	Total gross Scope 3 upstream GHG emissions	MT CO_2e	365.026
8	Overtime Compensation Practices	Ensure fair overtime compensation	Fair overtime compensation compliance	Percentage	89
9	Energy Efficiency and GHGs	Reduce energy consumption	Total energy consumption	kWh	81,600
10	Labour Conditions and Standards	Maintain health insurance coverage	Employees covered under health insurance	Percentage	100
11	Anti-Harassment Training	Improve employee awareness	Employee awareness through anti-harassment training	Percentage	87
12	Workplace Safety and Compliance	Maintain zero reportable incidents	Number of reportable incidents	Count	0
13	Environmental Stewardship and Awareness	Conduct environmental activities	Environmental services and advocacy activities	Count	0
14	Inefficient Energy Consumption	Reduce energy consumption	Total energy consumption	kWh	81,600
15	Waste Reduction Training	Improve waste reduction skills	Employee waste reduction skills through training	Percentage	89
16	Employee Learning and Growth	Maintain career development participation	Employees participating in career development programs	Percentage	100
17	Employee Safety Training and Awareness	Improve employee safety knowledge	Employee safety knowledge through regular training	Percentage	81
18	Waste Management Practices	Reduce waste sent to landfill	Waste sent to landfill	kg	16,894.73
19	Equal Opportunity and Fair Treatment	Maintain zero discrimination and harassment cases	Reported discrimination and harassment cases	Count	0
20	Hazardous Waste Management	Improve hazardous waste handling	Hazardous waste handling practices	Percentage	81
21	Emission Intensity Reduction	Improve intensity performance	Percentage reduction in energy intensity	MT CO_2e (as reported)	43.853
22	Personal Protective Equipment Management	Ensure effective PPE usage and availability	Effective PPE usage and availability	Percentage	93

GRI INDEX

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

Appendix - 2

GRI NO	CONTENT	PAGE NO
GRI 1-5	**Foundational Standards**	
GRI 1-5	Statement of use	17
GRI 2	**General Disclosures**	
GRI 2-1	Organizational Details	19
GRI 2-2	Entities included in sustainability reporting	19
GRI 2-3	Reporting period, frequency and contact	19
GRI 2-6	Activities, value chain and business relationships	19
GRI 2-7	Employees	19
GRI 2-9	Governance structure and composition	20
GRI 2-12	Role of the highest governance body in impact management	20
GRI 2-23	Policy commitments	
GRI 2-25	Processes to remediate negative impacts	19
GRI 2-26	Mechanisms for seeking advice and raising concerns	19
GRI 3	**Material Topics**	
GRI 3-1	Process to determine material topics	19
GRI 3-2	List of Material Topics	20
GRI 3-3	Management of Material Topics	19
GRI 201	**Economic Performance**	
GRI 201-1	Direct economic value generated and distributed	22
GRI 201-2	Financial implications and other risks due to climate change	22
GRI 203	**Indirect Economic Impacts**	
GRI 203-1	Infrastructure investments and services supported	22
GRI 204	**Procurement Practices**	
GRI 204-1	Proportion of spending on local suppliers	22
GRI 205	**Anti-Corruption**	
GRI 205-1	Operations assessed for corruption-related risks	22
GRI 205-2	Communication and training about anti-corruption policies	22
GRI 205-3	Confirmed incidents of corruption and actions taken	22
GRI 206	**Anti-Competitive Behaviours**	
GRI 206-1	Legal actions for anti-competitive behavior	22
GRI 207	**Tax**	
GRI 207-1	Approach to tax	22
GRI 301	**Materials**	
GRI 301-1	Materials used by weight or volume	24
GRI 301-2	Recycled input materials	24
GRI 301-3	Reclaimed Products and Packaging	24
GRI 302	**Energy (Additional Energy Disclosures)**	
GRI 302-1	Energy consumption within the organization	24
GRI 302-3	Energy Intensity	24
GRI 302-4	Reductions in Energy Consumption	24
GRI 303	**Water and Effluents**	
GRI 303-1	Interactions with Water as a Shared Resource	24
GRI 303-3	Water Withdrawal	24
GRI 304	**Biodiversity**	
GRI 304-1	Significant impacts of activities on biodiversity	24
GRI 304-2	Significant Impacts on Biodiversity	24
GRI 305	**Emissions**	
GRI 305-1	Direct (Scope 1) GHG emissions	24
GRI 305-2	Energy indirect (Scope 2) GHG emissions	24
GRI 305-3	Other indirect (Scope 3) GHG emissions	24
GRI 305-4	GHG emissions intensity	24
GRI 305-5	Reduction of GHG emissions	24
GRI 305-7	Nitrogen oxides, sulfur oxides and other significant air emissions	25
GRI 306	**Waste**	
GRI 306 -1	Waste generation and significant waste-related impacts	25
GRI 306 -2	Management of significant waste-related impacts	25
GRI 306 -3	Waste generated	25
GRI 306 -4	Waste diverted from disposal	25
GRI 306 -5	Waste directed to disposal	25
GRI 308	**Supplier Environmental Assessment**	
GRI 308-1	New suppliers screened using environmental criteria	25
GRI 308-2	Negative environmental impacts in the supply chain and actions taken	25
GRI 401	**Employment**	
GRI 401-1	New employee hires and employee turnover	27
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	27
GRI 402	**Labor/Management Relations**	
GRI 402-1	Minimum notice periods regarding operational changes	27
GRI 403	**Occupational Health & Safety**	
GRI 403-1	Occupational health and safety management system	27
GRI 403-2	Hazard identification, risk assessment and incident investigation	27
GRI 403-3	Occupational health services	27
GRI 403-5	Worker training on occupational health and safety	27
GRI 403-9	Work-Related Injuries	27
GRI 403-10	Work-Related Ill Health	27
GRI 404	**Training and Education**	
GRI 404-1	Average hours of training per year per employee	27
GRI 404-2	Programs for upgrading employee skills and transition assistance	27
GRI 404-3	Percentage of employees receiving regular performance and career development reviews	27
GRI 405	**Diversity and Equal Opportunity**	
GRI 405-1	Diversity of governance bodies and employees	27
GRI 405-2	Ratio of Basic Salary and Remuneration of Women to Men	27
GRI 406	**Non-discrimination**	
GRI 406-1	Incidents of discrimination and corrective actions	28
GRI 407	Freedom of Association and Collective Bargaining	
GRI 407-1	Operations and Suppliers at Significant Risk for Child Labour	28
GRI 408	**Child Labor**	
GRI 408-1	Operations and suppliers at significant risk for incidents of child labor	28
GRI 409	**Forced or Compulsory Labor**	
GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	28
GRI 413	**Local Communities**	
GRI 413-1	Operations with local community engagement, impact assessments and development programs	28
GRI 414	**Supplier Social Assessment**	
GRI 414-1	New suppliers screened using social criteria	28
GRI 416	**Customer Health and Safety**	
GRI 416-1	Assessment of health and safety impacts of product and service categories	28
GRI 417	**Marketing and Labeling**	
GRI 417-1	Requirements for product and service information and labeling	28
GRI 418	**Customer Privacy**	
GRI 418-1	Substantiated complaints concerning customer privacy	28
GRI 419	**Socioeconomic Compliance**	
GRI 419-1	Non-compliance with laws and regulations in the social and economic area	28

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 : 27th April, 2026