METALKRAFT LIMITED

#1604,16th Floor, Manjeera Trinity Corporate JNTU-Hitech City Road,
Kukatpally Hyderabad- 500072 Telangana State



CORPORATE SUSTAINABILITY REPORT

For the year 01st April, 2025 to 31st March, 2026

Form No: METALKRAFT/ESG/F-740

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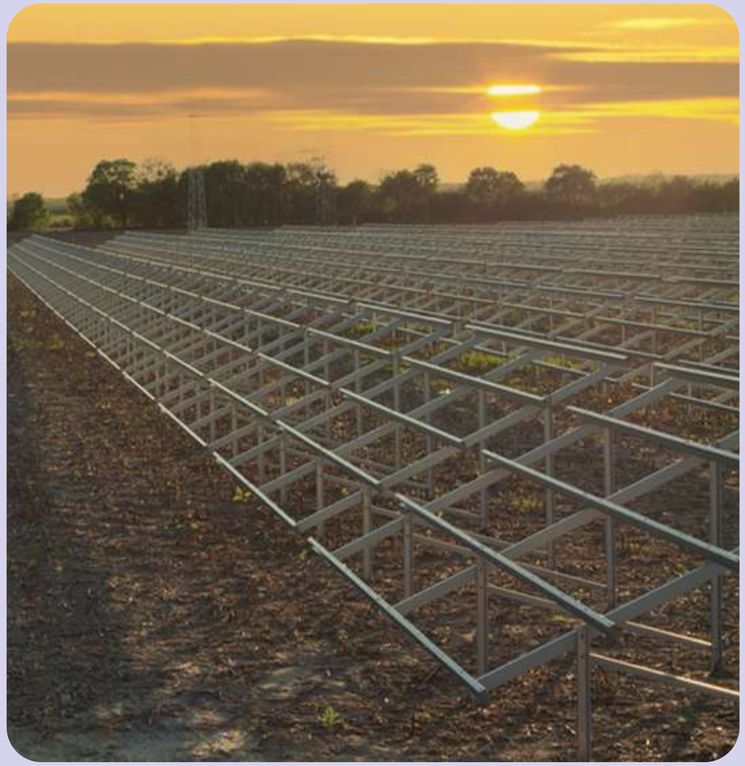
Prepared By: V. Suresh

Designation: VP -HR

Approved By: GAVD. Prathap Raju

Designation: Director Operations

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METALKRAFT
Krafting precision Engineering innovation

About us

METALKRAFT LIMITED, founded in 2002, is an ISO 9001:2015, ISO-14001-2015, ISO-45001-2018 certified, manufacturer specialising in cold roll-forming and engineered steel solutions. What began as a precision roll-forming enterprise has grown into a diversified engineering company serving critical infrastructure and industrial sectors across India. Over the years, METALKRAFT has strengthened its capabilities by expanding into pre-engineered buildings, structural components, and high-performance metal systems, enabling the company to support complex construction and infrastructure projects with integrated manufacturing and engineering expertise. Its product range includes pre-engineered buildings and steel structures, purlins and girts, deck panels, roof and wall sheeting, solar module mounting structures, door and window reinforcements, metal crash barriers, and general engineering components. METALKRAFT is built for reliability, speed, and consistent quality, delivering engineered solutions that perform in real-world conditions.

Our Mission & Vision

Vision

Our Vision is to be the global market leader and the first choice for Cold-Formed Sections, Steel Structures and Engineered Products.

Mission

Deliver superior complex products for sustained customer satisfaction.Partner with customers, vendors,and employees to innovate products, systems and solutions. Foster a work environment aligning individual growth with organizational success.

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Our career

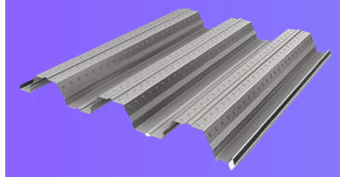
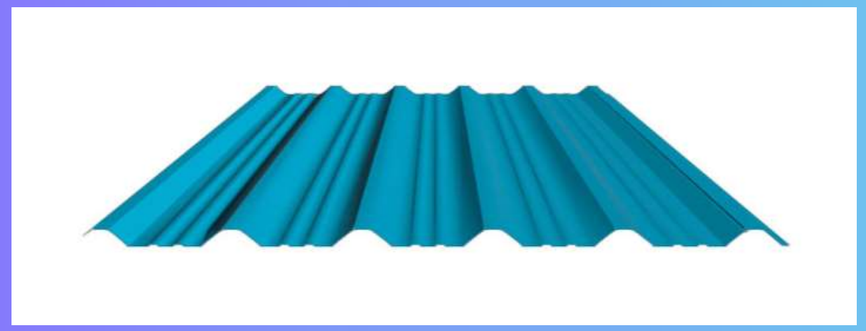
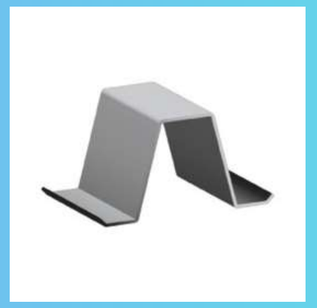
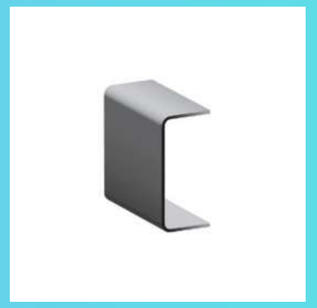
At Metalkraft, we believe that strong engineering begins with strong people. Our team is built on expertise, discipline, and a commitment to quality manufacturing. We provide an environment where professionals can grow, innovate, and contribute to large-scale industrial and infrastructure projects.

Working at Metalkraft means being part of a team that values precision, collaboration, and continuous improvement. From engineering and production to project management and operations, every role plays a critical part in delivering dependable steel solutions to our customers.



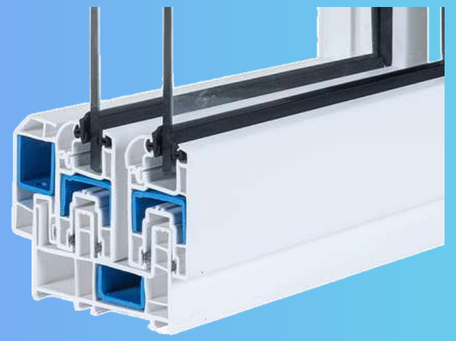
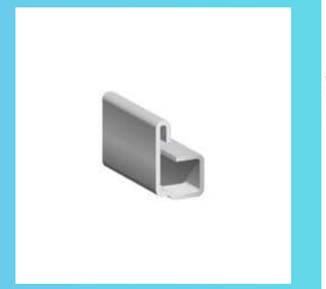
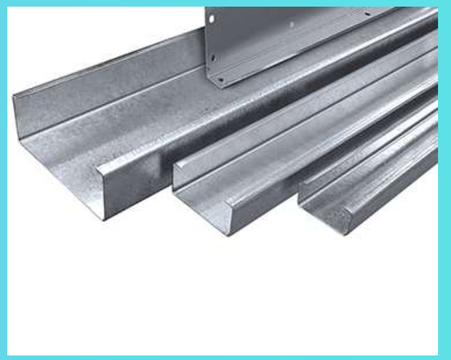
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PRODUCTS





PROJECTS


Deccan Agencies, Hyderabad



Rean Fluid Tech, Odisha


AGI Glaspac, Hyderabad


Hetero-Labs, Telangana


Automotive Axles, Karnataka


Prime Builders, TN

MANUFACTURING FACILITIES

Metalkraft operates six modern manufacturing facilities across Hyderabad, Bengaluru, and Ahmedabad, covering 5,10,000 square feet with a total production capacity of 1,80,000 MT per annum. Our capabilities include Pre-Engineered Buildings, Purlins & Girts, Deck Panels, Roofing & Cladding, Solar Mounting Structures, Door & Window Reinforcements, Metal Crash Barriers, and General Engineering Components. We are built for speed, precision, and reliable delivery at scale.



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Award

ET Excellence Award - 2026



TV5 Business Leader Award 2017



India SME 100 Award 2014



ISO
9001: 2015

FTAPCCI
Excellence in
Marketing Initiatives 2015

INDIA SME 100
India SME 100 - 2014

SKOCH ORDER
OF MERIT
Top 100 SMEs in India 2017

TV5
Business Leader Award 2017

HONOUR
OF EXCELLENCE
Saint Gobain 2021

ET EXCELLENCE
Telangana 2026

Our Certifications



TÜVNORD

Certificate

Management system as per
ISO 14001:2015

TÜVNORD
TÜV NORD CERT GmbH
ISO 14001

The Certification Body TÜV NORD CERT GmbH hereby confirms as a result of the audit, assessment and certification decision according to ISO/IEC 17021-1:2015, that the organization

METALKRAFT LIMITED
Corporate Office: # 1604, Manjeera Trinity Corporate,
JNTU - Hitec City Road, Kukatpally,
Hyderabad – 500 072,
Telangana,
India

METALKRAFT

with the locations according to the annex

operates a management system in accordance with the requirements of ISO 14001 : 2015 and will be assessed for conformity within the 3 year term of validity of the certificate.

Scope

Manufacture and Supply of Cold Roll Formed Sections, Components and Systems.
Design, Manufacture, Supply and Erection of Pre-Engineered Building Systems and Components.
Design, Manufacture and Supply of Steel Structures.

Certificate Registration No. 44 104 26397758
Audit Report No. HYD/AUD/26-27/03852
Valid from 16.10.2026
Valid until 15.10.2029
Initial certification 16.10.2026

Visit our database to verify the validity of this certificate.

Mumbai, 16.10.2026
Certification Body at TÜV NORD CERT GmbH

TÜV NORD CERT GmbH
Am TÜV 1, 45307 Essen
www.tuev-nord-cert.com

IAF DAkkS

METALKRAFT is certified to ISO 14001:2015 by TÜV NORD CERT GmbH for its environmental management system. The certification covers manufacturing and supply of cold roll-formed sections, components and systems, pre-engineered building systems, and steel structures, supporting environmental compliance, resource efficiency, pollution prevention, and continual improvement.



TÜVNORD

Certificate

Management system as per
ISO 45001:2018

TÜVNORD
TÜV NORD CERT GmbH
ISO 45001

The Certification Body TÜV NORD CERT GmbH hereby confirms as a result of the audit, assessment and certification decision according to ISO/IEC 17021-1:2015, that the organization

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Am TÜV 1, 45307 Essen
www.tuev-nord-cert.com

IAF DAkkS

METALKRAFT is certified to ISO 45001:2018 for its Occupational Health and Safety Management System by TÜV NORD CERT GmbH. The certification covers cold roll formed sections, components, pre-engineered building systems, and steel structures, supporting workplace safety, hazard prevention, and continual improvement.

STATEMENT OF USE

GRI-1

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



GRI 2: General Disclosures 2021



Organizational Profile and Reporting Basis

GRI 2-1

Company name: METALKRAFT LIMITED

Address: #1604,16th Floor, Manjeera Trinity Corporate JNTU-Hitech City Road, Kukatpally Hyderabad- 500072 Telangana State

Mail ID: marketing@metalkraft.in

Mobile No: 040-40271149

GRI 2: General Disclosures 2021

Reporting Principles and Basis
GRI 2-3

METALKRAFT's Sustainability Report covers FY 2025–26, from 1st April 2025 to 31st March 2026. The report presents environmental, social, and governance performance relevant to its cold roll-formed sections and steel systems manufacturing activities. Information is organized with reference to applicable Global Reporting Initiative (GRI) topics. Reported data includes energy consumption, water use, waste generation, greenhouse gas emissions, employee training, and workplace performance. Data discrepancies and missing supporting records require validation before final publication.

External assurance
GRI 2-5

The CSR report has been independently verified by BMQR Certifications Pvt. Ltd., a third-party assurance provider, in accordance with ISO 17029:2019. The Type 2 assurance engagement assessed the accuracy, completeness, and reliability of disclosures against relevant GRI Standards. The verification was conducted by an authorized assurance practitioner, supporting the credibility, transparency, and integrity of the sustainability information presented in the report.

Reporting Practices and Assurance
GRI 2-3.1

METALKRAFT compiles sustainability information from internal KPI records, environmental progress documentation, governance updates, and greenhouse gas reports. The reporting period is FY 2025–26, and the information covers selected environmental, workforce, and governance indicators. Certain figures, including energy and water consumption, require reconciliation because different values appear in the available records. Supporting documents, calculation methods, reporting boundaries, and management approvals should be confirmed before publication to improve consistency, traceability, and confidence in the reported information.

GRI 2: General Disclosures 2021

Governance and ESG Oversight

GRI 2-12

METALKRAFT integrates environmental, social, and governance considerations into its operational and management activities. Its documented initiatives include environmental monitoring, preventive maintenance, employee awareness training, supplier sustainability assessments, and governance-related controls. ESG performance indicators provide a basis for reviewing progress and identifying improvement opportunities. Management should oversee data accuracy, compliance obligations, risk assessment, and corrective actions, while assigning clear responsibilities for each reporting area. Formal review records and approval evidence should be maintained to demonstrate accountability and continuous improvement.

Executive Summary

GRI 2-22

During FY 2025–26, METALKRAFT reported total greenhouse gas emissions of 237,453.24837 tCO_2e, comprising Scope 1 emissions of 13.63584 tCO_2e, Scope 2 emissions of 206.07253 tCO_2e, and Scope 3 emissions of 237,233.54 tCO_2e. Reported energy consumption was 638,417 kWh, while water consumption was 4,398.72 m^3; both figures require reconciliation with other entries in the KPI records. The report summarizes environmental management, workforce initiatives, and governance practices, with data validation remaining a priority.

Policies, Commitments and Due Diligence

GRI 2-23

METALKRAFT documents environmental and operational initiatives covering preventive maintenance, hazardous-substance substitution, energy-efficient lighting, water and air-quality monitoring, waste recovery, and packaging optimization. The company also reports supplier sustainability assessments and supplier Code of Conduct sign-offs. These practices support responsible operations and supply-chain oversight. To strengthen implementation, the company should maintain approved policies, identify responsible personnel, assess relevant risks, track corrective actions, and periodically review performance. Commitments and due-diligence claims should be supported by current records and documented management approval.

GRI 3: ETHICS AND STAKEHOLDER ENGAGEMENT

METALKRAFT is committed to ethical business practices, transparency, accountability, and responsible stakeholder relationships. The company promotes ethical conduct through anti-bribery measures, conflict-of-interest controls, whistleblower mechanisms, responsible procurement, regulatory compliance, and customer grievance management. Stakeholder communication is conducted through internal instructions, employee awareness activities, supplier communication, customer interactions, and management reviews. Key stakeholders include employees, customers, suppliers, contractors, regulators, and business partners. The company encourages feedback on workplace safety, environmental responsibility, product quality, and working conditions. Relevant departments maintain policies, training records, supplier assessments, meeting minutes, grievance records, and corrective-action documentation to support continuous improvement and strengthen stakeholder trust.



LIST OF MATERIAL TOPICS

GRI 3-2



MOST ENVIRONMENTAL TOPICS

1. Energy Efficiency
2. GHG Emissions
3. Waste Reduction and Recycling
4. Hazardous Waste Management
5. Air Pollution Control
6. Sustainable Steel and Material Sourcing
7. Water Management
8. Chemical Management
9. Resource Efficiency
10. Environmental Legal Compliance



MOST MATERIAL SOCIAL TOPICS

1..Occupational Health and Safety
2. Employee Health and Well-Being
3. Fair Wages and Living Wage
4. Working Hours and Overtime
5. Employee Training and Competency Development
6. Non-Discrimination and Equal Opportunity
7. Workplace Harassment Prevention
8. Employee Grievance Mechanism
9. Freedom of Association and Social Dialogue
10. Child Labour and Forced Labour Prevention



MOST MATERIAL GOVERNANCE TOPICS

1. Anti-Corruption and Bribery
2. Business Ethics and Integrity
3. Information Security and Data Protection
4. Regulatory and Legal Compliance
5. Conflict of Interest
6. Fraud Prevention and Detection
7. Whistleblower Mechanism
8. Responsible Supplier Management
9. Risk Management
10. Internal Controls and Accountability

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GOVERNANCE





Economic Performance

GRI 201

METALKRAFT's supplied materials describe manufacturing operations, engineered steel products, facilities and process-improvement initiatives, but do not provide audited revenue, operating costs, employee wages in aggregate, payments to capital providers, taxes, community investment or financial value distributed. Consequently, this report does not quantify direct economic value generated and distributed under GRI 201-1. The company should use audited financial statements and management accounts to compile revenue, operating costs, employee wages and benefits, payments to providers of capital, payments to government by country and community investments. Financial information should align with the same reporting period and consolidation boundary as the sustainability report, with any exclusions clearly explained.

Indirect Economic Impacts

GRI 203

The company's products serve construction, automotive, electrical, solar, road-safety and general engineering applications. Its manufacturing and supplier relationships may support employment, infrastructure, industrial capability and customer projects, but the supplied records do not quantify these indirect economic impacts or community-level outcomes. METALKRAFT should document significant infrastructure investments, services supported, local procurement expenditure, employment effects and community programmes where relevant. Any claims should distinguish the company's direct contribution from wider economic outcomes influenced by other organizations. Evidence may include approved project records, procurement data, local employment data, community consultation and documented outcome assessments. No monetary value for indirect impacts is asserted in this report.



Procurement Practices



GRI 204

The KPI workbook reports 89% training coverage for the procurement team on sustainable sourcing practices in FY 2025–26, up from 76%, with a 100% target for FY 2026–27. It also reports 100% training coverage for all buyers under a separate responsible-procurement measure. Because the workbook includes overlapping procurement indicators, management should confirm the populations, definitions and calculation methods before combining them. GRI 204-1 requires the proportion of spending on local suppliers at significant locations of operation. That spend percentage was not provided. Procurement should classify suppliers by a defined local boundary and reconcile local supplier spend against total procurement spend for the reporting period.

Anti-Corruption



GRI 205

The KPI workbook reports 100% business-ethics training coverage, 92% training coverage for corruption and bribery prevention, zero confirmed corruption incidents and zero reports under the whistleblower procedure for the reporting years shown. The company's governance material identifies anti-bribery, conflict-of-interest and whistleblower mechanisms as governance documents for management review and approval. For GRI 205-1 and 205-2, METALKRAFT should disclose the number and percentage of operations assessed for corruption risks and the number and percentage of governance bodies, employees and business partners receiving relevant communication or training, where applicable. For GRI 205-3, it should document confirmed incidents and actions taken, ensuring that zero reported cases are not confused with proof of zero risk.

Anti-Competitive Behavior



GRI 206

No confirmed legal actions, cases, fines or sanctions related to anti-competitive behaviour were supplied for the reporting period. This report therefore does not claim that no such cases occurred; the status requires confirmation from Legal, Compliance and Finance. METALKRAFT should maintain a competition-law compliance process covering fair bidding, pricing, customer and supplier interactions, information exchange, trade association participation and employee awareness. Any significant legal actions and their outcomes should be reported in accordance with the applicable GRI disclosure. If management confirms that there were no relevant cases, the report should state the confirmed result and retain the legal review or compliance declaration as supporting evidence.

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Environmental

MATERIALS

GRI 301



METALKRAFT LIMITED uses steel and other materials in manufacturing cold roll-formed sections and engineered steel systems for various industries. The company reports 100% recycled input material usage for FY 2025–26, compared with 82% in FY 2024–25 and 67% in FY 2023–24. The calculation basis and supporting records should be validated to confirm the reported percentage. Material efficiency, scrap recovery, and responsible material selection support resource conservation and operational improvement.

Materials used by weight or volume

GRI 301-1

METALKRAFT's manufacturing process uses steel and other materials to produce cold roll-formed sections, pre-engineered building components, deck panels, purlins, cladding and related products. The Environmental Progress Report documents steel scrap generated during cutting, punching, shearing and roll forming, and describes internal material transfers, material reuse and by-product utilization. The KPI workbook reports 100% recycled input material usage for FY 2025–26, but it does not provide the total weight or volume of all input materials by material type. To complete GRI 301-1, Stores and Procurement should report steel, other metals, lubricants, coatings, packaging and other significant materials in tonnes or appropriate units, distinguishing renewable and non-renewable materials where relevant.

Recycled input materials used

GRI 301-2

The KPI workbook reports recycled input material usage of 67% in FY 2023–24, 82% in FY 2024–25 and 100% in FY 2025–26, with a 100% target for FY 2026–27. This is a reported KPI and requires verification of the numerator, denominator, material categories and supplier documentation before external use. The environmental progress records also describe collection and recycling of steel scrap and reusable offcuts, supporting circular material management. Management should clarify whether the percentage means recycled input materials as a share of total input materials by weight, whether it covers all facilities and product lines, and how recycled content is evidenced through supplier declarations, certificates or mass-balance records.

Reclaimed products and packaging materials

GRI 301-3

The Environmental Progress Report describes material reuse, packaging optimization, office-supply exchange and recovery of steel offcuts and components wherever feasible. These initiatives suggest attention to resource recovery, but the supplied records do not quantify products or packaging reclaimed, reused or recycled at end of life, or the percentage of products and packaging reclaimed by product category. METALKRAFT should determine whether its products or packaging are collected after customer use and whether the company directly operates or participates in take-back systems.

Energy

GRI 302

Energy consumption within the organization GRI 302-1

The KPI workbook reports total energy consumption of 638,417 kWh for FY 2025–26, compared with 661,842 kWh in FY 2024–25 and 684,725 kWh in FY 2023–24. A second ‘inefficient energy consumption’ row reports 638,890 kWh for FY 2025–26, indicating a discrepancy of 473 kWh between the two records. The workbook also reports 0 kWh of renewable energy consumption. The Environmental Progress Report describes energy-efficient LED lighting, preventive maintenance, HVAC maintenance and equipment optimization as initiatives. Before publication, Electrical and Finance should reconcile energy totals, identify all fuels and electricity, state conversion methods and report consumption by energy source.

Energy consumption outside the organization GRI 302-2

The supplied files do not provide quantified energy consumption outside METALKRAFT’s organizational boundary. Potential relevant sources may include upstream supplier operations, inbound and outbound transport, employee commuting, business travel and downstream processing, depending on the company’s chosen methodology and available data. These activities should not be assigned energy values without evidence. METALKRAFT should screen relevant value-chain categories, identify those included in the GHG inventory, collect supplier- or activity-specific energy information where available, and document estimation methods and exclusions. If the company determines that this disclosure is not applicable or that reliable data cannot yet be obtained, it should explain the reason and the improvement plan.



Energy intensity GRI 302-3

The KPI workbook reports an energy-intensity indicator of 344.330784 in FY 2023–24, 337.5792 in FY 2024–25 and 330.96 in FY 2025–26, with a target value of 300 for FY 2026–27. However, the workbook labels the unit as a percentage while its description refers to energy intensity, and the denominator is not supplied. The indicator should not be presented as a validated GRI energy-intensity ratio until the unit, energy boundary, denominator and calculation are confirmed. METALKRAFT should define the relevant output or activity measure, report the energy types included, provide the ratio and explain the selection of the denominator.

Reduction in energy consumption GRI 302-4

The reported total energy-consumption series decreased from 684,725 kWh in FY 2023–24 to 638,417 kWh in FY 2025–26, a reduction of 46,308 kWh, or approximately 6.76%, based on those two workbook values. This is a simple comparison of reported figures and is not a verified attribution of savings to specific projects. The discrepancy with the separate 638,890 kWh KPI must be resolved first. The Environmental Progress Report describes LED lighting, equipment preventive maintenance, HVAC servicing and leakage inspections as relevant initiatives. To report reductions under GRI 302-4, METALKRAFT should document the baseline, project boundaries, calculation method, changes in production volume and the amount of energy saved attributable to each measure.

Reductions in energy requirements for products and services GRI 302-5

The supplied documents do not quantify reductions in energy requirements during the use phase of METALKRAFT products. The company manufactures engineered steel components and systems, and product energy performance may depend on design, application, customer installation and the wider system in which the product is used. No product energy baseline, comparative design assessment, verified efficiency result or product-level test data were provided. METALKRAFT should assess whether its products have measurable energy-use implications in their intended applications and whether design improvements can be substantiated. If applicable, report the reduction in energy requirements for relevant products or services and the methodology used. Do not infer customer energy savings solely from product descriptions.



Water and effluents

GRI 303

The KPI workbook reports water consumption of 4,398.72 cubic metres in FY 2025–26, compared with 4,617.38 cubic metres in FY 2024–25 and 4,823.65 cubic metres in FY 2023–24. Another water-stewardship row reports 4,418.7 cubic metres for FY 2025–26, so the two totals require reconciliation. Recycled and reused water is reported as 1,099.68 litres, compared with 1,077.69 litres in the prior year. The Environmental Progress Report describes effluent-treatment-plant water analysis and wastewater-quality comparisons before and after adopting bio-based lubricants. Management should disclose water withdrawal by source, water discharge, consumption, water-stress context and treatment method as applicable, using consistent units and site boundaries.

Biodiversity

GRI 304

The KPI workbook reports green landscape coverage increasing from 9% in FY 2023–24 to 19% in FY 2025–26, with a 25% target for FY 2026–27. It also reports 89% implementation of corrective actions for identified biodiversity impacts, with a 100% target. These measures may indicate site greening and action tracking, but they do not establish whether any METALKRAFT site is in or adjacent to a protected area or an area of high biodiversity value. The company should map its operational sites, assess location-related impacts, identify relevant species or habitats where applicable, and document actions. The report should not equate landscape coverage with verified biodiversity improvement without supporting ecological evidence.



Emissions

GRI 305

METALKRAFT reported total GHG emissions of 237,453.24837 tCO_2e for FY 2025–26, comprising Scope 1 emissions of 13.63584 tCO_2e, Scope 2 emissions of 206.07253 tCO_2e, and Scope 3 emissions of 237,233.54 tCO_2e. Scope 3 emissions were predominantly upstream. Data validation is necessary before confirming verified reductions.

Energy Indirect (Scope 2) GHG Emissions

GRI 305-2

METALKRAFT reported Scope 2 emissions of 206.07253 tCO_2e for FY 2025–26, primarily associated with purchased electricity. The company identifies energy efficiency and equipment maintenance as improvement opportunities. Electricity records and emission factors require validation to ensure accurate reporting.



Direct (Scope 1) GHG Emissions

GRI 305-1

METALKRAFT reported direct Scope 1 greenhouse gas emissions of 13.63584 tCO_2e during FY 2025–26. These emissions relate to direct sources within the organizational boundary, including fuel combustion and refrigerant leakage where applicable. Regular monitoring and accurate fuel records support emissions management.

Other Indirect (Scope 3) GHG Emissions

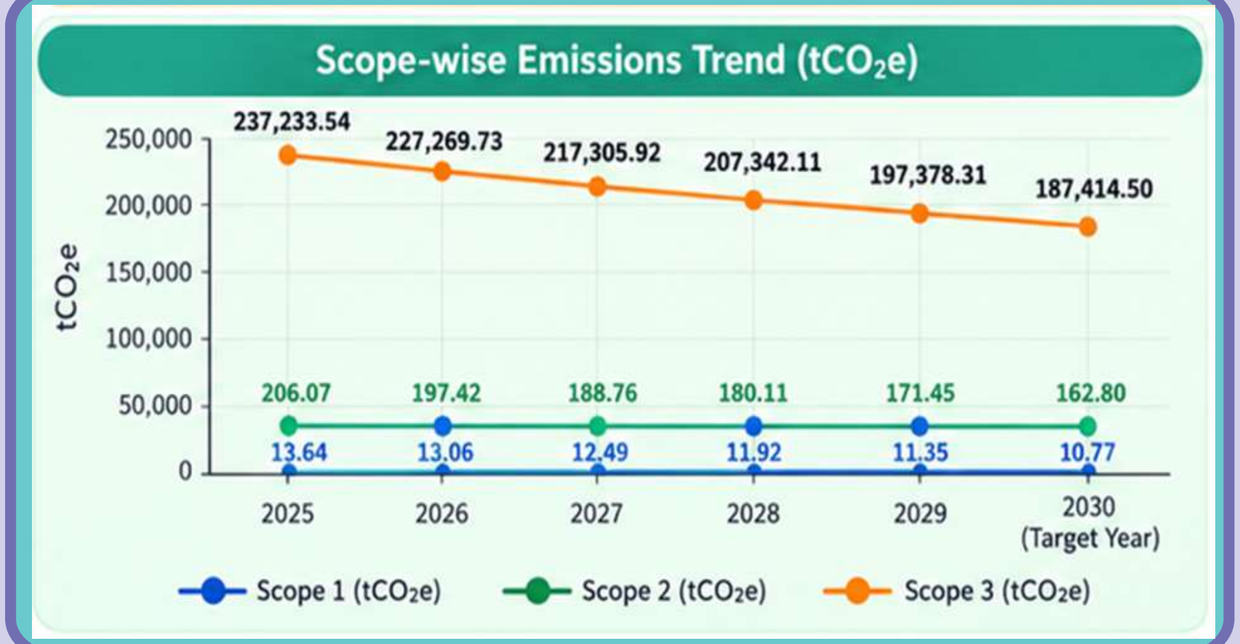
GRI 305-3

METALKRAFT reported Scope 3 emissions of 237,233.54 tCO_2e during FY 2025–26. These emissions arise from relevant value-chain activities. Purchased materials, transportation and other upstream or downstream sources require detailed assessment to identify major contributors and improve data accuracy.

SBTi Target Trajectory

Financial Year	Scope 1 (tCO_2e)	Scope 2 (tCO_2e)	Scope 3 (tCO_2e)	Total (tCO_2e)	Total Reduction (tCO_2e)	Reduction (%)
2025	13.64	206.07	237,233.54	237,453.25	0.00	0%
2026	13.06	197.42	227,269.73	227,480.21	9,973.04	4.2%
2027	12.49	188.76	217,305.92	217,507.18	19,946.07	8.4%
2028	11.92	180.11	207,342.11	207,534.14	29,919.11	12.6%
2029	11.35	171.45	197,378.31	197,561.10	39,892.15	16.8%
2030 (Target Year)	10.77	162.80	187,414.50	187,588.07	49,865.18	21.0%
2050	0	0	Net Zero*	Net Zero	100% (Net Zero Goal)	2050

Science Based Target (SBTi-Aligned) Target



Upstream Value Chain Emissions

GRI 305-3



METALKRAFT reported upstream Scope 3 emissions of 236,937.62 tCO_2e for FY 2025–26. These emissions relate to activities occurring before products leave the company's operations, potentially including purchased materials and inbound logistics. Detailed category-level calculations are required to confirm individual contributions.

Downstream Value Chain Emissions

GRI 305-3



METALKRAFT reported downstream Scope 3 emissions of 295.92 tCO_2e during FY 2025–26. These emissions relate to relevant activities occurring after products leave the company, depending on applicable value-chain categories. Detailed transportation, product-use and end-of-life data should be assessed where relevant.

GHG Emissions Intensity

GRI 305-4



METALKRAFT's reported total emissions were 237,453.24837 tCO_2e in FY 2025–26. A preliminary screening calculation gives approximately 989.389 tCO_2e per employee, using 240 employees. This indicator requires validation; emissions intensity per tonne of finished product could not be calculated because production tonnage was unavailable.

Emissions of Ozone-Depleting Substances

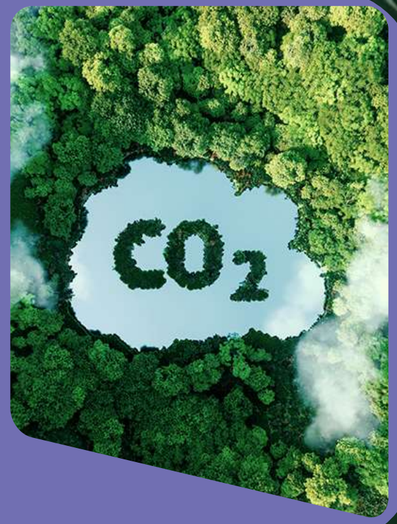
GRI 305-6

METALKRAFT's FY 2025–26 emissions of ozone-depleting substances were not quantified in the supplied reports. The company identifies refrigerant servicing and leakage records as relevant monitoring requirements. Refrigerant types, quantities, additions, recovery and disposal should be documented to determine applicable emissions and support accurate reporting.



Reduction of GHG Emissions

GRI 305-5



METALKRAFT reported Scope 1 emissions of 13.63584 tCO_2e and Scope 2 emissions of 206.07253 tCO_2e in FY 2025–26. Although the KPI workbook shows lower emissions than FY 2023–24, verified reductions cannot yet be confirmed because the baseline inventory and supporting evidence remain unavailable.

Nitrogen Oxides (NOx), Sulfur Oxides (SOx) and Other Significant Air Emissions

GRI 305-7



METALKRAFT's KPI workbook reports total air-pollutant emissions of 0.83 metric tonnes for FY 2025–26. The company also conducts environmental monitoring activities. Separate quantities for NOx, SOx, particulate matter and other significant pollutants were not provided and require confirmation through monitoring reports or calculations.

Waste

GRI 306

The KPI workbook reports hazardous waste of 1,209.8 kg and non-hazardous waste of 17,256.85 kg for FY 2025–26. It reports 5,177.06 kg of total waste recovered. The same workbook also lists landfill waste as 16,941 litres, which is a different unit and requires clarification before comparison with weight-based waste figures. The Environmental Progress Report describes hazardous-waste disposal records, recycling and recovery reports, waste-diversion reporting, material reuse and steel scrap recovery. METALKRAFT should disclose waste generated by composition and disposal route, distinguishing hazardous and non-hazardous waste, reuse, recycling, recovery, incineration and landfill as applicable. Disposal records should identify authorized handlers and retain manifests or receipts.



Environmental Compliance

GRI 307

METALKRAFT complies with applicable environmental laws, regulations, permits, and consent conditions governing its manufacturing operations. The company conducts periodic inspections, air-emission monitoring, noise assessments, wastewater analysis, waste segregation, and authorized disposal activities. Environmental responsibilities are assigned to relevant departments, including Production, Maintenance, Electrical, Stores, and Administration. METALKRAFT promotes energy efficiency, water conservation, steel scrap recovery, and responsible material handling. Environmental records, monitoring reports, and corrective actions are periodically reviewed to evaluate compliance and support continual improvement.

Supplier Environmental Assessment

GRI 308

METALKRAFT assesses suppliers based on environmental practices, regulatory compliance, resource efficiency, waste management, and responsible material sourcing. Suppliers are encouraged to conserve energy and water, reduce waste, and manage hazardous substances safely. Assessments consider environmental policies, certifications, disposal practices, and compliance with applicable requirements. Environmental expectations are communicated through supplier agreements, codes of conduct, and periodic evaluations. Identified gaps are addressed through corrective-action plans, follow-up assessments, and awareness activities. Supporting records are maintained to monitor supplier performance and encourage environmental responsibility throughout the supply chain.

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SOCIAL



Employment

GRI 401

The supplied KPI workbook reports employee training, diversity and living-wage indicators but does not provide a complete breakdown of new employee hires, employee turnover, parental leave, benefits eligibility or employment types. METALKRAFT should compile employee movement data by gender, age group, region and employment category where required, using consistent definitions and privacy safeguards. HR should also describe benefits provided to full-time employees that are not available to temporary or part-time employees, where applicable, and report parental leave data in the format required by the relevant disclosure. The report should avoid using a single headcount figure as a substitute for employment movement data. The 240-person figure in the GHG report is a screening denominator only.



Occupational Health and Safety

GRI 403-8

The Environmental Progress Report states that METALKRAFT holds ISO 45001:2018 certification, demonstrating a structured occupational health and safety management approach. However, the supplied documents do not establish the number and percentage of employees and non-employee workers covered by a system that has been internally audited and/or externally audited or certified, nor the exact sites and worker categories covered by the certificate. METALKRAFT should provide the current certificate, its scope, site list, covered workforce, exclusions and audit status. The company should report employee and non-employee worker coverage separately where required, and clarify whether the system is implemented across all manufacturing locations or only specified facilities.



Labor/Management Relations

GRI 402

The KPI workbook reports 100% employee health-insurance coverage under a row mapped to GRI 402-1, but the label and disclosure code do not match: GRI 402-1 concerns minimum notice periods regarding operational changes, not health insurance coverage. The health-insurance indicator may be retained as an internal workforce KPI, but it should not be presented as GRI 402-1 without correction. METALKRAFT should document its policy and practice for giving employees and their representatives notice of significant operational changes, including whether notice periods are specified in collective agreements. The company should also disclose the applicable minimum notice period and whether it is specified in collective bargaining agreements.





Training and Education

GRI 404

The KPI workbook reports average employee training increasing from 12 hours per employee in FY 2023–24 to 17 hours in FY 2025–26, with a target of 20 hours for FY 2026–27. It also reports 100% employee participation in career-development programmes in FY 2025–26, compared with 69% in FY 2023–24. Environmental awareness training coverage reached 96%, safe handling and installation awareness reached 91%, and social-dialogue awareness reached 93%. The Environmental Progress Report describes job shadowing, mentorship and an E-Library. HR should validate denominators and attendance records, and report average training hours by gender and employee category where required, together with skills-transition programmes and performance/career reviews.



Diversity and Equal Opportunity

GRI 405

The KPI workbook reports women's representation across the workforce at 12% in FY 2025–26, compared with 9% in FY 2024–25, with a 15% target for FY 2026–27. It reports women's representation in top management at 11%, board-level representation at 23%, and representation of minority or vulnerable groups at 11% of the workforce and 19% in top management. The workbook also reports a 0% average unadjusted gender pay gap; this should be checked against the calculation method, population and salary components before publication. METALKRAFT should provide workforce composition by gender and employee category, clarify local legal constraints on sensitive data, and document equal-opportunity controls and corrective actions.



Non-Discrimination

GRI 406

The KPI workbook reports zero identified discrimination or harassment incidents across the reporting years shown. It also reports 92% implementation of corrective actions associated with a measure labelled as corrective actions following confirmed conflict cases, with a 100% target for FY 2026–27. The measure's wording should be clarified to distinguish discrimination cases from other conflicts. METALKRAFT should maintain an anti-discrimination and anti-harassment policy, accessible reporting channels, confidentiality protections, investigation protocols, non-retaliation safeguards and corrective-action effectiveness reviews. The zero-incident figure should be published only after confirmation from HR, grievance mechanisms and any relevant statutory committees or reporting channels, with due regard for privacy and applicable legal requirements.



Freedom of Association and Collective Bargaining

GRI 407

The KPI workbook reports participation in social dialogue increasing from 13 employees in FY 2023–24 to 18 employees in FY 2025–26, with a target of 20. It does not establish whether employees are covered by collective bargaining agreements or whether operations or suppliers have a significant risk of impeding freedom of association or collective bargaining. METALKRAFT should disclose relevant employee representation arrangements, collective agreements and the percentage of employees covered, where applicable. The company should also assess how freedom of association is respected at its sites and in the supply chain. Training participation or social-dialogue attendance should not be treated as a substitute for disclosure of collective bargaining coverage.

Child labour and forced or compulsory labour

GRI 408



The KPI workbook reports zero labour and human-rights incidents, including child labour and forced labour, for the years shown. It also reports supplier Code of Conduct sign-off and supplier assessments, but the scope and depth of these controls should be evidenced. METALKRAFT should assess operations and suppliers for significant risk of child labour and forced or compulsory labour, define screening criteria, maintain age-verification and recruitment controls, prohibit recruitment fees and retention of identity documents, and provide worker grievance channels. Any risk assessments should cover contractors and relevant supply-chain tiers according to the company's risk-based approach. Zero incidents should be reported only after the records and assessment coverage are validated.

Supplier social assessment

GRI 414



The KPI workbook reports 100% assessment coverage of targeted suppliers, 100% on-site audit coverage of targeted suppliers, 100% supplier Code of Conduct sign-off and 100% engagement of assessed suppliers in corrective action or capacity building. It also reports that 100% of targeted supplier contracts contain environmental, labour and human-rights clauses. These are strong internal performance indicators, subject to reconciliation of the supplier population and supporting evidence. METALKRAFT should disclose how suppliers are selected for assessment, the number and percentage assessed, significant negative social impacts identified, and actions taken. It should distinguish supplier engagement from verified resolution, and retain audit reports, corrective-action plans, follow-up evidence and documented closure decisions.

Human Rights Assessment

GRI 412



The KPI workbook reports zero external stakeholder human-rights incidents and supplier contracts containing environmental, labour and human-rights clauses. These records indicate that human-rights expectations are included in supplier engagement, but the supplied files do not provide a complete human-rights impact assessment, training coverage or remediation outcome analysis. METALKRAFT should identify salient human-rights risks across recruitment, working conditions, occupational safety, non-discrimination, freedom of association, supply-chain labour and community impacts. It should document the scope of assessments, the functions or operations reviewed, employee and supplier awareness activities, findings and corrective actions. Contract clauses alone do not demonstrate effective due diligence unless compliance is assessed and remedy is available.

Customer health and safety

GRI 416



The KPI workbook reports zero customer health and safety incidents consistently across the reporting years shown under a measure labelled safe handling instructions. The source materials also identify Safety Data Sheets, product safety information and customer feedback forms. METALKRAFT should clarify whether the zero figure refers to confirmed incidents, complaints, recalls or another defined category. For GRI 416-1, it should report the percentage of significant product and service categories assessed for health and safety impacts for improvement. For GRI 416-2, it should disclose incidents of non-compliance concerning product and service health and safety, where applicable. Product hazard communication and customer feedback should be linked to documented assessment and corrective-action records.



Customer privacy

GRI 418

The KPI workbook reports zero confirmed information-security incidents. The Governance Progress Report describes antivirus and firewall controls, while the Environmental Progress Report identifies data backup and controlled access practices. These are relevant safeguards for business information but do not by themselves establish the absence of customer privacy complaints or breaches. METALKRAFT should maintain records of substantiated complaints concerning customer privacy and losses of customer data, including the response and remediation, while protecting confidential information. The company should also clarify the distinction between cybersecurity incidents and privacy complaints. The reported zero value should be confirmed by the responsible IT, legal and customer-service functions before publication.

Appendix -1

ESG PERFORMANCE DATA (01st April, 2025 to 31st March, 2026)

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S.No	Topics	Policy Commitment	KPI	Unit	Measure
1	Water Stewardship and Conservation	Improve wastewater treatment, recycling, and pollution monitoring.	Water	Cubic Meters	4418.7
2	Biodiversity Conservation	Increase green landscape coverage and protect biodiversity.	Biodiversity	Percentage	19
3	Energy Efficiency	Improve energy efficiency and optimize energy consumption.	Energy consumption and GHGs	kWh	638417
4	Air Quality and Pollution Control	Monitor air quality and strengthen pollution control.	Air pollution	Index	32
5	Material Efficiency, Chemical Management, and Waste Minimization	Minimize landfill waste through recycling and reuse.	Materials, chemicals, and waste	Liters	16941
6	Safe Handling Instructions	Prevent customer health and safety incidents.	Customer health and safety	Count	0
7	Environmental Stewardship and Awareness	Promote environmental awareness and conservation activities.	Environmental services and advocacy	Count	7
8	Direct Greenhouse Gas Emissions from Operations	Reduce direct greenhouse gas emissions from operations.	Total gross Scope 1 GHG emissions	MT of CO2e	13.63584
9	Purchased Energy Emissions	Reduce location-based emissions from purchased electricity.	Total gross location-based Scope 2 GHG emissions	MT of CO2e	206.07253
10	Carbon Neutral Power	Reduce market-based emissions through energy efficiency.	Total gross market-based Scope 2 GHG emissions	MT of CO2e	206.07253
11	Other Indirect (Scope 3) GHG Emissions	Reduce indirect emissions across the value chain.	Total gross Scope 3 GHG emissions	MT of CO2e	237233.5359
12	Downstream Value Chain Emissions	Improve distribution and transportation efficiency.	Total gross Scope 3 Downstream GHG emissions	MT of CO2e	295.92
13	Upstream Value Chain Emissions	Promote responsible sourcing and efficient logistics.	Total gross Scope 3 Upstream GHG emissions	MT of CO2e	236937.6159
14	Inefficient Energy Consumption	Optimize production processes and reduce energy consumption.	Total energy consumption	kWh	638890
15	Green Energy Adoption	Explore renewable energy sources for operational needs.	Total renewable energy consumption	kWh	0
16	Air Quality Management	Monitor air pollutants and strengthen emission controls.	Total weight of air pollutants	Metric Tons	0.83
17	Water Use and Resource Efficiency	Reduce water consumption and improve resource efficiency.	Total water consumption	Cubic Meter	4398.72
18	Water Recycling and Circular Resource Management	Increase water recycling and promote resource conservation.	Total amount of water recycled and reused	Liters	1099.68
19	Hazardous Waste Management	Minimize hazardous waste through safe handling and disposal.	Total weight of hazardous waste	Kgs	1209.8
20	Waste Management and Resource Efficiency	Reduce non-hazardous waste through segregation and recycling.	Total weight of non-hazardous waste	Kgs	17256.85
21	Waste Recovery	Increase waste recovery through recycling and reuse.	Total weight of waste recovered	Kgs	5177.06
22	Employee Learning and Growth	Support employee career development and skill enhancement.	Career management and training	Percentage	100
23	Workplace Safety and Compliance	Maintain safe workplaces through preventive safety measures.	Employee health and safety	Count	0
24	Social Dialogue Training and Awareness	Strengthen employee communication and workplace participation.	Improve employee awareness through social dialogue training	Percentage	93
25	Collective Bargaining and Consultation	Encourage employee participation in social dialogue.	Social dialogue	Count	18
26	Labour Conditions and Standards	Maintain employee health insurance and welfare benefits.	Working conditions	Percentage	100
27	Living Wage Assessment Process	Assess wages against recognized living wage benchmarks.	Assess wages against recognized living wage benchmarks	Percentage	94
28	Human Rights and Labour Practices	Prevent child labour, forced labour, and trafficking.	Child labor, forced labor, and human trafficking	Count	0
29	Equal Opportunity and Fair Treatment	Prevent discrimination and harassment in the workplace.	Discrimination and Harassment	Count	0
30	Biodiversity Corrective Actions	Implement corrective actions for identified biodiversity impacts.	Implement corrective actions for identified biodiversity impacts	Percentage	89
31	Human Rights in Business Relationships	Protect human rights across business relationships.	External stakeholder human rights	Count	0
32	Occupational Health and Safety Performance	Prevent work-related injuries and occupational health risks.	Number of days lost to work-related injuries, fatalities and ill health	Count	0
33	Employee Awareness and Competence	Improve employee competence in air pollution management.	Improve employee competence in air pollution management	Percentage	92

S.No	Topics	Policy Commitment	KPI	Unit	Measure
34	Work-Related Injury Cases	Prevent workplace accidents through effective safety controls.	Number of work-related accidents	Count	0
35	Employee Training and Development	Enhance employee skills through structured training programs.	Average hours of training per employee	Hours	17
36	Gender Diversity and Inclusion	Promote gender diversity and inclusive employment opportunities.	Percentage of women employed in the whole organization	Percentage	12
37	Safe Handling and Installation Awareness	Strengthen safe handling and installation practices.	Improve safe handling and installation awareness	Percentage	91
38	Workforce Inclusion and Equity	Promote equal opportunities for diverse workforce groups.	Percentage of employees from a minority or vulnerable group in the whole organization	Percentage	11
39	Ethical Conduct and Integrity	Promote business ethics and responsible employee conduct.	Percentage of employees trained on business ethics	Percentage	100
40	Ethics, Transparency, and Anti-Corruption	Maintain confidential whistleblower reporting and protection mechanisms.	Number of reports related to whistleblower procedure	Count	0
41	Environmental Awareness and Training	Improve environmental awareness through regular employee training.	Improve environmental awareness through regular employee training	Percentage	96
42	Anti-Corruption and Ethical Governance	Prevent corruption through ethical policies and monitoring.	Number of confirmed corruption incidents	Count	0
43	Fair Compensation and Wage Equity	Assess employee wages against living wage benchmarks.	Percentage of direct employees covered by a living wage benchmarking analysis	Percentage	100
44	Anti-Corruption Awareness Training	Train employees in corruption and bribery prevention.	Train employees in corruption and bribery prevention	Percentage	92
45	Living Wage and Employee Well-Being	Ensure fair wages and support employee well-being.	Percentage of direct employees paid below living wage	Percentage	0
46	Decent Work and Economic Inclusion	Promote fair wages for all workers.	Percentage of all employees paid below living wage, including direct employees and non-employee workers	Percentage	0
47	Corrective Actions and Improvement	Resolve confirmed conflict cases through corrective actions.	Implement corrective actions following confirmed conflict cases	Percentage	92
48	Income Equality and Wage Gap Reduction	Maintain fair compensation and reduce wage disparities.	Percentage of average wage gap for direct employees paid below living wage against a living wage benchmark	Percentage	0
49	Leadership Compensation Ratio	Promote transparent and equitable leadership remuneration practices.	Ratio of the annual total compensation for the highest paid individual, to the median annual total compensation for all employees	Ratio	0.4
50	Investigation and Corrective Action	Resolve fraud cases through timely corrective actions.	Resolve fraud cases through corrective actions	Percentage	94
51	Women's Leadership Representation	Increase women's representation in senior leadership positions.	Percentage of women at top management level	Percentage	11
52	Board-Level Gender Equality	Promote gender diversity in board-level appointments.	Percentage of women within the organization's board	Percentage	23
53	Employee Awareness and Training	Strengthen financial integrity awareness through employee training.	Improve employee awareness through financial integrity training	Percentage	93
54	Gender Pay Inequality	Maintain equal pay and prevent gender-based disparities.	Average unadjusted gender pay gap	Percentage	0
55	Inclusive Leadership for Minorities	Promote minority representation in senior management positions.	Percentage of employees from a minority or vulnerable group at top management level	Percentage	19
56	Workplace Safety and Respect	Maintain respectful workplaces free from discrimination and harassment.	Number of identified discrimination or harassment incidents or corrective actions	Count	0
57	Data Protection and Cybersecurity	Protect confidential information through effective cybersecurity controls.	Number of confirmed information security incidents	Count	0
58	Responsible Supply Chain Management	Promote ethical practices throughout the supply chain.	Percentage of targeted suppliers who have signed the supplier code of conduct	Percentage	100
59	Sustainable Procurement Training	Strengthen sustainable sourcing knowledge among procurement teams.	Train procurement teams on sustainable sourcing practices	Percentage	89
60	Sustainable Supply Chain Practices	Integrate environmental, labour, and human rights requirements.	Percentage of targeted suppliers with contracts that include clauses on environmental, labor, and human rights requirements	Percentage	100
61	Supplier Sustainability Performance Monitoring	Monitor supplier sustainability performance through regular assessments.	Percentage or number of targeted suppliers covered by a sustainability assessment	Percentage	100
62	Resource Efficiency and Circular Material Use	Increase recycled material usage and improve resource efficiency.	Percentage of recycled input material out of total materials consumed	Percentage	100
63	Supply Chain Management	Conduct supplier sustainability audits and monitor compliance.	Percentage or number of targeted suppliers covered by a sustainability on-site audit	Percentage	100
64	Supplier Improvement and Capacity Building	Support supplier improvements through corrective actions and training.	Percentage or number of audited or assessed suppliers engaged in corrective actions or capacity building	Percentage	100
65	Emission Intensity Reduction	Improve energy intensity through process optimization.	Intensity Reduction Target	Percentage	330.96
66	Responsible Procurement Training	Train buyers in sustainable and responsible procurement.	Percentage of all buyers who received training on sustainable procurement	Percentage	100

Appendix -2

GRI Index

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

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INDEPENDENT ASSURANCE STATEMENT

This CSR report has been independently verified by BMQR, a third-party assurance provider, in accordance with ISO 17029:2019. The assurance engagement covered a Type 2 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

