

SRF LIMITED

TECHNICAL TEXTILES BUSINESS

No.1, Trichy - Madurai High Road, Viralimalai, Pudukkottai - 621316. Tamilnadu, India.

Corporate Sustainability Report

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

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ABOUT THE Report

The ESG section of the Annual ReportLimited's (We, Us, Our) financial and non- outlines our sustainability efforts,financial performance, highlighting the reflecting our focus on sustainable, long-ESG governance mechanisms, systems, term value creation for stakeholders. Theprocesses, initiatives, and outcomes report presents a holistic view of SRFachieved during the reporting period.





Scope and Boundary

This report provides an overview of the Company's ESG performance for the period from April 1, 2025 to March 31, 2026. The report covers the following key business segments:
Chemicals Business
Performance Films & Foil Business
Technical Textiles Business
Other Business – Laminated Fabrics and Coated Fabrics
The financial information included in this report is on a consolidated basis, whereas environmental, social, and raw materials-related information is reported on a standalone basis.

Reporti g framework

This report is aligned with 'Guiding Principles' and 'Content Elements' outlined in the International Integrated Reporting Council (IIRC) framework, now part of the International Financial Reporting Standards (IFRS) Foundation. The report is also developed in reference to the Global Reporting Initiative (GRI) standards.

External Assurance

BDO India Services Pvt Ltd was appointed to provide independent external Reasonable Assurance for Core BRSR indicators and Limited Assurance for select other than Core non-financial Essential indicators of the BRSR.

Sustainability

Vocational Skills and Livelihood

Recent initiatives, such as ‘Skill India’ and ‘Make in India’ by the Government are positive and dedicated steps towards capacity building in rural India. While significant progress has been made in this direction, it needs to be complemented by the corporate sector.



At SRF, we work effortlessly to support the development of children as employable and contributing citizens. Through our partnership with organizations like Schneider Electric and The Times of India in the area of vocational skill development, we have expanded the scope of our flagship programs to train an increasing number of Indians, with a focus on our youth, while covering new geographies.

Our CSR Champions

















Technical Textiles Business

Our Technical Textiles Business is a global leader in tyre cord fabrics, belting fabrics, and industrial yarns, supporting mobility, infrastructure, and industrial applications.- We are the #1 manufacturer of tyre cord fabrics in India, backed by advanced Japanese technology from Toray.- Our product portfolio includes tyre cord fabrics, belting fabrics, and high-performance polyester and nylon industrial yarns.



Introduction To Sustainability Report

At SRF-TTBV, we firmly believe that sustainable growth is the foundation of long-term success. As a trusted provider of belting fabrics, chafer fabrics, and fabrics for industrial applications, our operations are closely linked to industries that drive economic progress. This places on us a responsibility to ensure that our growth journey contributes not only to business excellence but also to the well-being of society and the protection of our environment. This Sustainability Report highlights our commitment to integrating Environmental, Social, and Governance (ESG) principles into every aspect of our business. It provides insights into our policies, practices, and performance across key areas, including energy efficiency, resource optimization, waste reduction, occupational health and safety, employee welfare, and stakeholder engagement. The report also captures the steps we are taking to strengthen transparency and accountability in how we manage our operations and relationships.



Our Geographical Presence

We have a global presence across India, Thailand, South Africa and Hungary and serve customers in over 90 countries.



Map not to scale, for illustrative purposes only

Industries We Serve

We deliver innovative solutions that support a wide spectrum of industries, addressing their day-to-day and evolving needs. Our clientele spans across multiple sectors, reflecting the breadth and adaptability of our expertise. We continue to strengthen our industry presence and drive impactful outcomes for our partners.

- Automotive
- Pharmaceuticals
- Air Conditioning
- Other Manufacturing
- Food & Agro
- Renewable Energy
- Lifestyle & Decor
- Agro-Chemicals
- FMCG
- Refrigeration
- Tyres
- Advertising
- Events & Exhibitions
- Mining
- Electronics
- Chemicals
- Construction and Infrastructure
- Healthcare

ESG Commitment and Performance

Advancing our commitment to ESG excellence

We remain dedicated to creating sustained long-term value for all stakeholders. Our ESG journey is a shared responsibility, supporting our environment, people and business performance through responsible and sustainable growth.

42%
of electricity procured from renewable sources

14%+
reduction in Scope II emissions from previous year

10%
reduction in wastewater discharge from previous year

7%
increase in water recycled from previous year

11
ZLD facilities

156
patents granted till date

5.17+ lakhs
CSR beneficiaries

2.37+ lakhs
training hours

46%
decrease in LTIFR

77.3%
inputs sourced sustainably

25+ lakhs KL
of groundwater recharged through rainwater harvesting

13,283 MWh
energy saved through energy efficiency measures

Awards and Accolades









SRF Industries (Thailand) Ltd. recognised with the IEAT Green Star Award for Sustainability

SRF awarded with the Alden Top 50 Supply Chain & Logistics (North) Award

Named Innovation Champion in Chemicals & Materials at DET Hurun Manufacturing Excellence Awards

Honoured by ISCM for supply chain excellence in diversified sector

SRF Fluorochemicals Business honoured with ZERO PPM Award from Toyota Kirloskar for defect-free quality

SRF Foundation received the CSR Times Gold Award for Rural Education in Mewat

Featured in the 2024 Burgundy Private Hurun India 500 List

ISO Certifications



BUREAU VERITAS

Bureau Veritas Certification

SRF LIMITED, TECHNICAL TEXTILE BUSINESS

Viralimalai, Pudukkottai Dist. – 621 316, Tamil Nadu, India.

Bureau Veritas Certification Holding SAS – UK Branch certifies that the Management System of the above organisation has been audited and found to be in accordance with the requirements of the Management System Standards detailed below.

Standards

ISO 9001:2015, ISO 14001:2015 & ISO 45001:2018

Scope of certification

DESIGN, MANUFACTURE AND DISPATCH OF BELTING FABRICS, CHAFER FABRICS AND FABRICS FOR INDUSTRIAL APPLICATIONS

Original cycle start date for ISO 9001 & ISO 14001: **29 September 2009**
Original cycle start date for ISO 45001: **17 February 2021**
Recertification cycle start date: **25 September 2024**
Subject to the continued satisfactory operation of the organisation's Management System, this certificate is valid until: **28 September 2027**
Certificate No. **IND.24.1917/IM/U** Version: **1** Issue date: **25 September 2024**

For certificate authenticity, click here https://certcheck.ukas.com/

ISO 9001	IN048032
ISO 14001	IN048033
ISO 45001	IN048034

UKAS MANAGEMENT SYSTEMS 0008

Signed on behalf of BVCH SAS UK Branch
Jagdheesh N. MANIAN
Director – CERTIFICATION, South Asia
Commodities, Industry & Facilities Division

Certification body address: 5th Floor, 66 Prescot Street, London, E1 8HG, United Kingdom.

Local office: Bureau Veritas (India) Private Limited (Certification Business) 72 Business Park, Marol Industrial Area, MIDC Cross Road "C", Andheri (East), Mumbai – 400 093, India.

Further clarifications regarding the scope of this certificate and the applicability of the management system requirements may be obtained by consulting the organisation.
To check this certificate validity please call **+ 91 22 6274 2000.**

SRF Limited – Technical Textile Business, located in Viralimalai, Pudukkottai District, Tamil Nadu, India, holds ISO 9001:2015, ISO 14001:2015, and ISO 45001:2018 certifications issued by Bureau Veritas Certification Holding SAS – UK Branch. The certification scope covers the design, manufacture, and dispatch of belting fabrics, chafer fabrics, and fabrics for industrial applications. The original certification cycle began on 29 September 2009 for ISO 9001 and ISO 14001, and on 17 February 2021 for ISO 45001. The recertification cycle started on 25 September 2024. The certificate was issued on 25 September 2024 and is valid until 28 September 2027, subject to satisfactory operation of the management system.

Statement of Use

GRI 1-5

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

Industrial Environment

Employee relations across the organisation remained cordial and congenial throughout the year. Employees continued to remain engaged, motivated, and productive. Several initiatives were undertaken at plant locations to promote collaboration and participation, including programmes involving employees' families. Overall, a safe, positive, and harmonious working environment was maintained across all manufacturing locations.



Reporting Basis And Important Qualifications



The documents contain some year-on-year changes that require reconciliation before external publication. In particular, reported Scope 1 and Scope 2 figures change sharply between years, the GHG Performance Review contains an inconsistent end date in one table, and the hazardous-waste KPI rises from 2,980 kg to 124,000 kg.

The GHG verification statement explicitly says that source-level activity data and detailed Scope 3 evidence remain outstanding and that no final positive verification opinion can be expressed on the supplied report alone.



Figures below are therefore presented as reported values, not as independently confirmed facts. GRI disclosure references follow the requested topic list. Where a requested item is not a direct match for the named GRI disclosure (for example, the topic listed under GRI 403-2), the report retains the requested topic but flags the mapping for review. Missing values are identified as ‘not provided in the supplied documents’; they must not be interpreted as zero.

GRI 2-1 ORGANIZATIONAL DETAILS

Legal Name: SRF LIMITED (TECHNICAL TEXTILES BUSINESS)

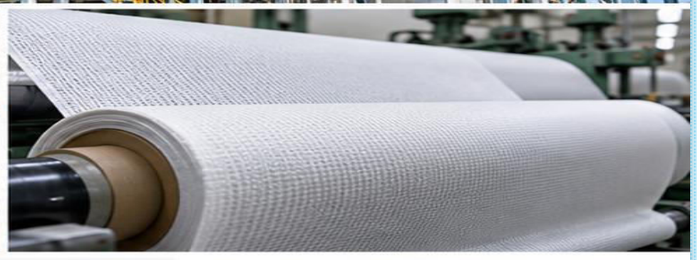
Nature of ownership and legal form: (SRF- TTBV)

Location of its headquarters: Trichy - Madurai Bye-Pass Road, Viralimalai, Pudukkottai - 621316. Tamilnadu, India.

Countries of operation: India











GRI 2-1: Organizational details

The reporting entity is SRF Limited – Technical Textiles Business, known here as SRF-TTBV, operating at Viralimalai, Pudukkottai District, Tamil Nadu. Its stated activity is design, manufacture and dispatch of belting fabrics, chafer fabrics and fabrics for industrial applications. The documents describe the technical-textile process chain from polymerisation and spinning through twisting, warping, weaving, dipping, packing and dispatch, as applicable to the product. Ownership details and total employee headcount for this specific reporting boundary were not supplied in the reviewed extracts and should be confirmed from official company records before publication.

GRI 2-5 External Assurance

This sustainability report for SRF-TTBV, Viralimalai, has been independently verified by BMQR Certifications Pvt. Ltd., in accordance with AA1000AS v3 and ISO 17029:2019. The Type 2, High Assurance engagement assessed the accuracy, completeness, and reliability of sustainability disclosures against relevant GRI Standards. The assessment followed applicable assurance principles and procedures to evaluate the reported information and supporting documentation.





GRI 2-29: Stakeholder engagement

Relevant stakeholder groups for the Viralimalai operation include employees, contract workers, customers, suppliers, logistics providers, regulators, local communities, service providers and SRF management. Engagement may occur through workplace communication, safety briefings, supplier assessments, customer requirements, audits, training, operational reviews and grievance channels. The supplied social and governance reports include stakeholder consent, ESG communication, supplier ESG tracking and workforce initiatives.To strengthen reporting, SRF-TTBV should maintain a stakeholder map that records each group's main concerns, engagement frequency, responsible department and how feedback influenced decisions. The supplied documents do not quantify stakeholder meetings or response rates.For FY 2025–2026, supplier sustainability audit coverage was reported at 100% and responsible-contracting coverage at 100%. These measures show reported supplier-engagement coverage; the supplier population and calculation method should be retained with the records.

GRI 3-1: Process to determine material topics

Material sustainability topics should be determined by reviewing actual and potential impacts across raw-material procurement, production, finishing, packing, dispatch, product use and end-of-life considerations. For SRF-TTBV, likely topics include energy and GHG emissions, water use and reuse, hazardous and non-hazardous waste, chemicals, supplier environmental and social performance, worker health and safety, fair employment, ethics and information security.

GRI 3-2: List of Material Topics

ENVIRONMENTAL TOPICS

1. Energy consumption and efficiency
2. GHG emissions (Scope 1, 2, and relevant Scope 3)
3. Air emissions (particulates, NOx, SOx, VOCs)
4. Water consumption and conservation
5. Waste management and recycling
6. Chemical and hazardous material management
7. Resource efficiency and raw material optimization
8. Climate change adaptation and mitigation
9. Sustainable packaging and dispatch practices
10. Environmental compliance and regulatory adherence

SOCIAL TOPICS

1. Occupational health and safety
2. Employee training and skill development
3. Employee engagement and satisfaction
4. Diversity, equity, and inclusion
5. Human rights in the workplace
6. Labor rights and fair wages
7. Prevention of child and forced labor
8. Work–life balance and employee well-being
9. Safe working conditions and ergonomics
10. Grievance redressal mechanisms

GOVERNANCE TOPICS

1. Business ethics and integrity
2. Anti-corruption and anti-bribery practices
3. Compliance with laws and regulations
4. Corporate governance structure and accountability
5. Risk management and internal controls
6. Whistleblower protection mechanisms
7. Data privacy and information security
8. ESG reporting and transparency
9. Board oversight on ESG integration
10. Fair competition and anti-trust practices

GRI 3-3: Management of Material Topics

SRF-TTBV identifies and manages material topics related to environmental performance, employee health and safety, labor practices, resource efficiency, waste management, business ethics, and governance. The organization evaluates relevant impacts, implements appropriate controls, monitors performance indicators, and periodically reviews progress.

Governance



At SRF, we are committed to conducting our business with the highest levels of integrity, ethics, and transparency. We have a corporate governance framework that underpins decision-making across financial and non-financial parameters. Our Board regularly oversees the implementation of our governance practices to ensure

ECONOMIC

GRI 201-1: Direct economic value generated and distributed

GRI 201-2: Climate-related financial implications

GRI 201-3: Defined benefit plan obligations

GRI 201-4: Government financial assistance

GRI 202-2: Local senior management hiring

GRI 203-1: Infrastructure investments and services

GRI 203-2: Significant indirect economic impacts

GRI 204-1: Local supplier spending

GRI 205-1: Operations assessed for corruption risks

GRI 205-2: Anti-corruption training

GRI 205-3: Confirmed corruption incidents

GRI 206-1: Anti-competitive behaviour

GRI 201-1: Direct Economic Value Generated And Distributed

The technical-textile business contributes economic value through the manufacture and dispatch of industrial fabrics, employment, procurement, equipment use and delivery to customers. A complete GRI 201-1 disclosure requires revenue, operating costs, employee wages and benefits, payments to providers of capital, payments to government and community investments, using a consistent reporting boundary. No financial amount is estimated in this draft, and operational indicators should not be substituted for direct economic value generated or distributed

GRI 201-2: Climate-related financial implications

Climate-related risks relevant to technical-textile manufacturing may include electricity price volatility, heat stress, water availability, supply disruption, logistics interruption and changing customer expectations for lower-carbon materials and products. The supplied records do not quantify financial exposure, climate scenarios, asset-at-risk values or the financial benefit of planned initiatives. Finance, Engineering, Procurement and SHE should jointly assess likelihood, time horizon, cost implications and resilience measures before quantified financial claims are made.The reported FY 2025–2026 GHG inventory totals 272,733.138 tCO_2e: Scope 1 is 274.164 tCO_2e, Scope 2 is 4,627.508 tCO_2e and Scope 3 is 267,831.466 tCO_2e. These are reported figures pending the validation described in the GHG verification statement.



GRI 201-3: Defined benefit plan obligations

Employee retirement and benefit obligations should be reported using Finance and HR records, including the nature of applicable benefit schemes, covered employees, funding arrangements and material obligations. For SRF-TTBV, relevant records may include statutory retirement benefits and other employee benefit arrangements administered under SRF policies and applicable Indian requirements. The supplied progress reports do not disclose actuarial valuations, plan assets, defined-benefit obligations or employee coverage. Accordingly, this report does not state a financial liability or coverage percentage. The final report should use the same entity boundary as the employee disclosures and should be reviewed by Finance before release.

GRI 201-4: Government financial assistance



Government assistance may include grants, incentives, subsidies, tax relief or other forms of financial support received by the reporting entity. The supplied SRF-TTBV ESG documents do not identify assistance received during FY 2025–2026. Finance should review the general ledger, grant correspondence, tax records and capital-project documentation to determine whether any qualifying assistance was received and its value. If none was received, the organization should report that outcome only after confirmation.

GRI 202-1: Entry-level wage versus minimum wage

Fair compensation should be assessed by comparing standard entry-level wages with the applicable legal minimum wage for the relevant job category and location. HR should define the comparison basis, distinguish permanent and contract workers, document allowances included in wages and update the analysis when statutory wage rates change. The KPI sheet reports 0% of direct employees below the living-wage threshold for the listed periods, but this is not the same measure as the GRI 202-1 entry-level-to-minimum-wage ratio. The ratio cannot be calculated from the supplied information and should not be assumed to be 1:1 without payroll validation.

GRI 202-2: Local senior management hiring

Recruitment from local communities can strengthen regional employment and organizational knowledge. For this disclosure, SRF-TTBV should define “local” using a documented geographic boundary, identify senior-management positions included, and calculate the share of senior managers hired from that area during the reporting period. The supplied materials identify the Viralimalai site and named report preparers/approvers but do not provide the origin or recruitment history of senior managers. No local-hiring percentage is therefore stated. HR should retain anonymized recruitment data and apply the same definition consistently across reporting periods.

GRI 203-1: Infrastructure investments and services

Infrastructure relevant to the operation includes weaving and finishing equipment, lighting, utilities, water systems, maintenance facilities, worker welfare arrangements and site services. The Environmental Progress Report lists LED lighting purchase and replacement, lux-level evaluation, solar plant operation and maintenance, weaving equipment and preventive maintenance activities. These initiatives can support safer, more reliable production and resource efficiency. The supplied extracts do not provide a consolidated monetary value for infrastructure investment or quantify community access to supported services.

Engineering and Finance should document project expenditure, purpose, operating benefits and any material external beneficiaries.The KPI sheet reports renewable energy consumption of 6,808 kWh for FY 2025–2026, against a FY 2026–2027 target of 6,950 kWh. The monetary value of related infrastructure investments was not provided.

GRI 203-2: Significant indirect economic impacts

SRF-TTBV's indirect economic effects may arise through supplier purchasing, local employment, technical skills development, logistics demand and the availability of industrial fabrics for customers' manufacturing systems. Responsible supplier engagement and stable product quality can support business continuity across the value chain. The supplied reports describe supplier ESG assessments and training-related initiatives, but they do not quantify local economic multipliers, jobs supported in the supply chain or community income effects.



GRI 205-1: Operations assessed for corruption risks

Corruption-risk assessment should cover procurement, supplier selection, contract approvals, sales, payments, gifts and hospitality, conflicts of interest and interactions with public officials. The Governance Progress Report describes ethics and governance controls, while the KPI sheet records full reported conflict-of-interest training coverage. The supplied material does not quantify the percentage of operations assessed for corruption risks or provide a risk-assessment register. SRF-TTBV should record the functions assessed, risk ratings, controls, findings and corrective actions, and refresh the assessment when processes or business relationships change. The KPI sheet reports 100% conflict-of-interest training coverage for FY 2025–2026; this is a training indicator and not the percentage of operations assessed for corruption risk.

GRI 204-1: Local supplier spending

Local sourcing can reduce lead times and transport requirements while supporting regional business participation, where suppliers meet technical, quality, safety and sustainability requirements. To report GRI 204-1, Procurement should define local suppliers geographically and calculate the proportion of procurement spend directed to them, using total supplier spend as the denominator and a consistent treatment of taxes and intercompany transactions. The supplied documents do not provide supplier expenditure or the local-supplier share. Supplier sustainability audits and responsible-contracting indicators measure different aspects and should not be presented as a proxy for local procurement spend.

GRI 205-2: Anti-corruption training

Training helps employees recognize conflicts of interest, bribery risks, inappropriate benefits and escalation requirements. The KPI sheet reports conflict-of-interest training rising from 60% in FY 2023–2024 to 73% in FY 2024–2025 and 100% in FY 2025–2026, with a 100% target for FY 2026–2027. It also reports anti-money-laundering training at 100% in FY 2025–2026. These figures should be supported by attendance records, training content, employee categories covered and effectiveness checks. Refresher training and accessible reporting channels should remain part of the control framework. For FY 2025–2026, reported conflict-of-interest training coverage was 100%, and anti-money-laundering training coverage was 100%. The FY 2026–2027 targets for both indicators are 100%.

GRI 205-3: Confirmed corruption incidents

Confirmed incidents should be reported with the number of cases, nature of the incident, disciplinary or legal action and corrective measures, while protecting personal information and due process. The supplied KPI extracts do not clearly provide a confirmed-corruption incident count. A zero should only be reported if the ethics or investigation owner confirms that no qualifying incidents occurred during the reporting period. SRF-TTBV should maintain confidential case records, document investigation outcomes and review whether controls need strengthening. Any external disclosure should be consistent with legal obligations and the organization's approved whistleblowing process.



GRI 206-1: Anti-competitive behaviour

Fair competition requires decisions on pricing, bidding, customer allocation, commercial information and supplier relationships to comply with applicable competition law. The supplied documents do not identify legal actions involving anti-competitive behaviour or monopoly practices during FY 2025–2026. Legal and management teams should confirm whether any relevant proceedings, investigations or settlements existed during the period and describe their status if reportable. Employees in sales, procurement and management should receive appropriate guidance on competition-sensitive conduct. Absence of information in the ESG files is not proof that no legal action occurred

Environmental



GRI 301-1: Materials used
GRI 301-2: Recycled input materials
GRI 301-3: Reclaimed products and packaging
GRI 302-1: Energy consumption within the organization
GRI 302-3: Energy intensity
GRI 302-2: Energy consumption outside the organization
GRI 302-4: Reduction in energy consumption
GRI 302-5: Reduced energy requirements of products
GRI 303-2: Water discharge management
GRI 303-1: Water as a shared resource
GRI 303-3: Water withdrawal
GRI 303-4: Water discharge
GRI 303-5: Water consumption
GRI 304-1: Sites in biodiversity-sensitive areas
GRI 304-2: Significant biodiversity impacts
GRI 304-3: Habitats protected or restored
GRI 304-4: Species on the IUCN Red List
GRI 305-1: Direct GHG emissions
GRI 305-2: Energy-indirect GHG emissions
GRI 305-3: Other indirect GHG emissions
GRI 305-4: GHG emissions intensity
GRI 305-5: Reduction of GHG emissions
GRI 305-6: Ozone-depleting substances
GRI 306-1: Waste generation and significant waste impacts
GRI 305-7: NOx, SOx and other air emissions
GRI 306-2: Management of significant waste impacts
GRI 306-3: Waste generated by type
GRI 306-5: Waste directed to disposal
GRI 306-4: Waste diverted from disposal
GRI 307-1: Environmental non-compliance
GRI 308-2: Negative environmental impacts in the supply chain
GRI 308-1: New suppliers screened environmentally



GRI 301-1: Materials used

The production chain described for SRF-TTBV includes textile preparation and processing stages such as spinning, twisting, warping, weaving and dipping/finishing. Material reporting should quantify significant inputs by weight or volume, separating renewable and non-renewable materials where applicable and identifying yarns, fibres, chemicals, process aids and packaging according to the actual product mix. The supplied documents do not provide annual material quantities or a complete material classification. Production and Procurement should reconcile purchase records, opening and closing inventory, process consumption and scrap to calculate a defensible total.

GRI 301-2: Recycled input materials

Use of recycled input materials may reduce demand for virgin resources, but any claim must be supported by supplier specifications, purchase records and traceability to the materials actually incorporated into SRF-TTBV products. The supplied files emphasize recycling and recovery initiatives but do not provide a quantified percentage or mass of recycled input material used in belting, chafer or industrial fabrics.

GRI 301-3: Reclaimed products and packaging



This disclosure concerns products and packaging reclaimed at end of life and the share reused or recycled. For industrial fabrics, the practical approach depends on product configuration, customer arrangements, contamination, material composition and available recovery routes. The supplied documents do not quantify products or packaging reclaimed from customers. SRF-TTBV should assess whether returnable packaging, roll cores, packaging recovery or customer take-back arrangements exist and maintain mass-based records if applicable. Internal reuse of production scrap should be reported separately from post-consumer product recovery to avoid overstating circularity.

GRI 302-1: Energy consumption within the organization

Energy management is relevant to textile processing equipment, weaving machines, dipping/finishing, lighting, HVAC and utilities. The Environmental Progress Report records LED replacement, lux-level assessment, solar plant operation and maintenance, and equipment preventive maintenance. The KPI sheet reports renewable energy consumption of 6,808 kWh for FY 2025–2026, against a target of 6,950 kWh. A complete GRI 302-1 disclosure also needs total fuel and electricity consumption by source and a clear treatment of self-generated and purchased energy. The available renewable-energy figure alone is not total organizational energy consumption.The KPI sheet reports renewable energy consumption of 6,808 kWh for FY 2025–2026 and a target of 6,950 kWh for FY 2026–2027. This is a renewable-energy indicator, not total site energy consumption.

GRI 302-2: Energy consumption outside the organization

Energy consumed outside the organization can include relevant upstream and downstream activities such as purchased materials, outsourced processing, distribution and other value-chain operations. For SRF-TTBV, this topic connects closely with the reported dominance of upstream Scope 3 GHG emissions. The supplied files do not provide energy quantities outside the organization, and GHG emissions cannot be converted into energy consumption without activity data and appropriate factors.

GRI 302-3: Energy intensity

Energy intensity should relate energy consumption to an appropriate production or business denominator, such as energy per tonne of fabric produced, with a consistent boundary and reporting period. The supplied KPI sheet includes energy-related indicators but does not clearly provide a validated total-energy numerator and production denominator suitable for calculating a GRI 302-3 ratio. The reported renewable-energy value is a subset of energy use and should not be used alone as the numerator for total energy intensity. Production, Engineering and Finance should jointly validate the selected denominator and disclose any material methodology changes

GRI 302-4: Reduction in energy consumption

Energy-reduction actions documented in the Environmental Progress Report include LED lighting replacement, lux-level evaluation, solar plant maintenance and preventive maintenance of production equipment. These measures can improve lighting efficiency, identify unnecessary consumption and maintain equipment performance. The KPI sheet reports renewable energy rising to 6,808 kWh in FY 2025–2026, but that figure does not itself establish a reduction in energy consumption. To quantify reductions, SRF-TTBV should compare like-for-like energy use against a defined baseline, normalize for production or operating hours and record the method used to calculate savings.

GRI 302-5: Reduced energy requirements of products

For industrial fabrics, energy requirements associated with products may be influenced by material selection, product durability, manufacturing efficiency and the customer's application. A reduction claim requires a defined comparison product or baseline, an assessment method and evidence that energy use during product use has changed. The supplied documents do not provide a product-level life-cycle assessment or quantify reductions in customer energy requirements attributable to SRF-TTBV products.



GRI 303-1: Water as a shared resource

Water management is relevant to site utilities and any process or cleaning activities associated with textile preparation and finishing. The KPI sheet reports water consumption of 20,062 m³ for FY 2025–2026 and a target of 19,660 m³ for FY 2026–2027. It also records water reuse. These indicators support a focus on metering, leak prevention, reuse and routine review. The supplied extracts do not identify the full water-source profile, local basin stress assessment or detailed stakeholder consultation. SRF-TTBV should map sources, uses, risks and discharge routes and review local water conditions.The KPI sheet reports water consumption of 20,062 m³ .

GRI 303-2: Water discharge management

Water discharge should be managed through identification of process and domestic wastewater streams, applicable consent conditions, treatment requirements, sampling and authorized disposal or reuse routes. Textile finishing activities may require particular attention to chemical handling and wastewater characteristics where wet processing is performed. The supplied files do not provide discharge volumes, pollutant concentrations or a complete treatment performance dataset. SHE and Engineering should maintain current permits, monitoring reports, maintenance records and incident procedures. No claim about discharge quality or compliance should be made without supporting test results and permit review.



GRI 303-3: Water withdrawal

Water withdrawal should be reported by source, including third-party supply, surface water, groundwater or other sources where applicable, and by areas of water stress where required. The KPI sheet reports water consumption and recycled/reused water, but the supplied extracts do not provide a complete withdrawal-by-source table. Consumption and withdrawal are different measures, particularly where water is recycled, stored or discharged. SRF-TTBV should reconcile meter readings, invoices, borewell or source records and reuse flows, and document estimation methods for any unmetered source.Water consumption was reported as 20,062 m³ for FY 2025–2026. The supplied extract does not provide a complete withdrawal-by-source breakdown.

GRI 303-4: Water discharge

A GRI 303-4 disclosure requires the volume of water discharged by destination and relevant quality parameters, including priority substances where applicable. The supplied records do not provide discharge volume or destination-level data. SRF-TTBV should identify whether wastewater is treated on site, sent to a common treatment facility, discharged under permit or reused internally, and record the applicable route for each stream. Sampling frequency, laboratory results and exceedance responses should be maintained by the responsible team. Until these records are reviewed, no discharge quantity or compliance result is stated.

GRI 303-5: Water consumption

The KPI sheet reports water consumption of 20,062 m³ for FY 2025–2026, compared with 22,000 m³ in FY 2023–2024 and 18,500 m³ in FY 2024–2025. The target for FY 2026–2027 is 19,660 m³. The increase from the previous period means that the business should review production volume, water use by process, leakage, seasonal effects and measurement boundaries before drawing conclusions. The sheet also reports 11,731 KL of recycled and reused water for FY 2025–2026; confirm that units and reporting boundaries align before calculating reuse rates. Water consumption was reported at 22,000 m³ in FY 2023–2024, 18,500 m³ in FY 2024–2025 and 20,062 m³ in FY 2025–2026; the FY 2026–2027 target is 19,660 m³. The KPI sheet also reports 11,731 KL of recycled/reused water for FY 2025–2026; confirm units and boundaries before calculating a reuse ratio.

GRI 304-1: Sites in biodiversity-sensitive areas

This disclosure requires the location and size of operational sites in or adjacent to protected areas or areas of high biodiversity value outside protected areas. The supplied files identify the Viralimalai, Pudukkottai, Tamil Nadu site but do not include a biodiversity-sensitive-area screening or geographic assessment.

SRF-TTBV should verify the site boundary against authoritative environmental and land-use information and document the method and findings. A lack of information in the supplied report does not establish that the site is outside sensitive areas.







GRI 304-2: Significant biodiversity impacts

Potential biodiversity impacts can arise through land use, water abstraction, wastewater, air emissions, noise, lighting and waste managementAvoid describing landscaping as biodiversity restoration unless ecological outcomes have been measured.The KPI sheet reports a green-landscape indicator of 40% for FY 2025–2026, with a target of 41% for FY 2026–2027. This internal indicator does not by itself establish a measured biodiversity impact.

GRI 304-3: Habitats protected or restored

This disclosure concerns the size and location of habitats protected or restored and the condition or outcomes of the work. The KPI sheet reports a green-landscape percentage of 40 for FY 2025–2026, with a target of 41, but this is not equivalent to a measured habitat-restoration area. SRF-TTBV should document the area, species selection, maintenance, ecological purpose and survival or condition outcomes of any landscaping or habitat initiative. Until a defined area and restoration method are available, the landscape percentage should be presented only as an internal site indicator.The reported green-landscape indicator is 40% for FY 2025–2026, against a target of 41% for FY 2026–2027. Habitat area protected or restored was not provided.

GRI 304-4: Species on the IUCN Red List

Reporting requires the number of IUCN Red List species and nationally conserved species with habitats in areas affected by operations, categorized by extinction risk. The supplied SRF-TTBV documents do not include a site ecological survey, species inventory or assessment of habitats affected by the facility.

GRI 305-1: Direct GHG emissions

Calculation period: April 2025 to March 2026. All values are in MT CO2 e

GHG Emission Reporting Frequency: Annually

EMISSIONS	CURRENT YEAR April 2025 –March 2026
Scope 1	274.164
Scope 2	4627.508
Scope 3	267831.466
Scope 3 Downstream	70.48
Scope 3 Upstream	267760.986
Total GHG Emission	2,72,733.138

The GHG Emission Report records Scope 1 emissions of 274.164 tCO_2e for 1 April 2025 to 31 March 2026. These are reported figures from the organization's inventory. The KPI sheet shows earlier values of 4,924.27 and 5,274 tCO_2e, followed by 274.164 tCO_2e, and itself flags the large change for boundary-consistency confirmation. The GHG verification statement notes that source-level data and calculations require further evidence and that a final positive opinion cannot be expressed from the supplied report alone. Reconcile fuel, refrigerant and other direct sources before external comparison.Scope 1 emissions were reported at 274.164 tCO_2e for FY 2025–2026, against a target of 270 tCO_2e for FY 2026–2027. The KPI sheet shows 4,924.27 tCO_2e in FY 2023–2024 and 5,274 tCO_2e in FY 2024–2025; the change requires boundary and source-data validation.

GRI 305-2: Energy-indirect GHG emissions

The GHG report records Scope 2 emissions of 4,627.508 tCO_2e for FY 2025–2026. The KPI sheet lists the same value for location-based and market-based emissions in the current period, with a target of 4,530 tCO_2e, while prior-year values differ substantially. This pattern requires review of electricity consumption, emission factors, renewable electricity instruments and reporting boundaries. The report should distinguish location-based and market-based methods where applicable and explain the factors used.

Rooftop solar investments, including a 3,500 kW installation at our DTA1 PFB facility and the commissioning of a 1,150 kW solar plant at our Coated Fabrics facility, are strengthening our transition toward clean energy and reducing our carbon footprint.

GRI 305-3: Other indirect GHG emissions

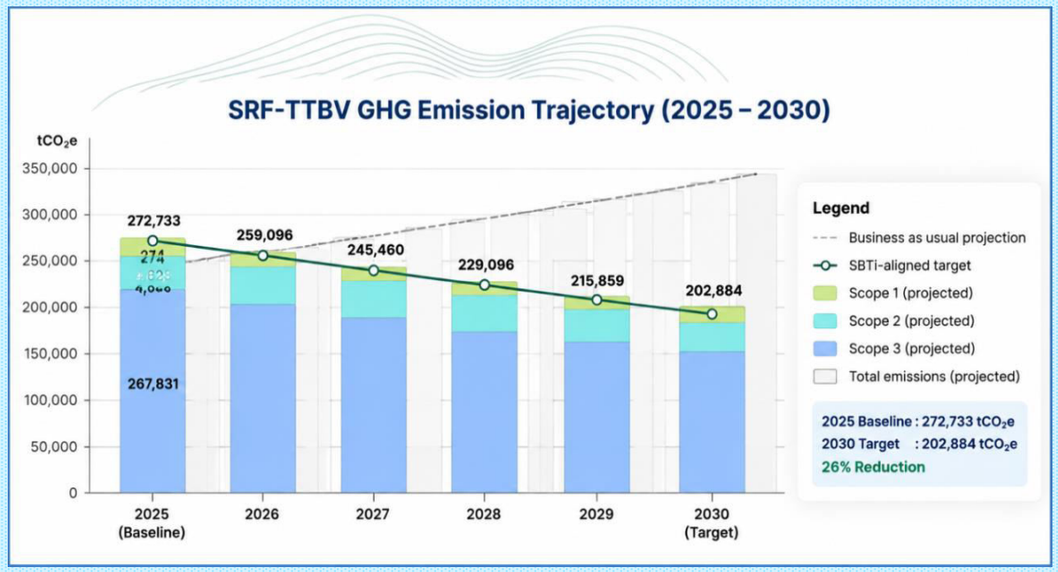
The GHG inventory records Scope 3 emissions of 267,831.466 tCO_2e, comprising upstream emissions of 267,760.986 tCO_2e and downstream emissions of 70.48 tCO_2e. The upstream share is the dominant reported value-chain category and suggests that purchased materials, supplier activities, transport or other upstream categories require detailed review. The verification statement identifies outstanding detailed Scope 3 evidence and calculation requirements.



SBTi-Aligned GHG Reduction Targets

Scope	Baseline 2025 (tCO_2e)	Target Year	Reduction Target	Target Emission 2030
Scope 1	274.164	2030	42% reduction	159.017
Scope 2	4,627.508	2030	60% reduction	1,851.003
Scope 3	267,831.466	2030	25% reduction	200,873.600
Total	272,733.138	2030	26% reduction	202,883.620

SBTi Trajectory Representation



GRI 305-5: Reduction of GHG emissions

The GHG Performance Review identifies energy efficiency, renewable electricity, supplier engagement, logistics optimization, low-carbon raw materials, process optimization and waste reduction as potential improvement actions. The documents do not quantify verified emission reductions achieved from specific projects. A reduction claim should compare a consistent baseline and reporting period, account for production changes and explain calculation methods.

SRF-TTBV should assign owners and timelines to reduction projects and track both absolute emissions and production-normalized intensity. Because current inventory boundaries require validation, the reported year-on-year movement should not be described as a confirmed reduction.No verified project-level emission reductions are quantified in the supplied documents. The FY 2025–2026 total inventory is reported as 272,733.138 tCO_2e, but year-on-year reductions should not be claimed until boundaries and activity data are reconciled.

GRI 305-6: Ozone-depleting substances

This disclosure concerns production, imports, exports and emissions of ozone-depleting substances. For the site, relevant controls may include refrigerant identification, equipment inventories, leakage inspection, maintenance records and proper recovery during servicing. The supplied documents mention HVAC preventive maintenance and leakage-related environmental records but do not quantify ozone-depleting substances or emissions. Engineering should identify refrigerants used in HVAC and cooling equipment, distinguish ozone-depleting substances from alternatives, and record purchases, top-ups, recovered quantities and losses. No numeric ODS result is stated in this report.

GRI 305-7: NOx, SOx and other air emissions

The KPI sheet reports an ambient Air Quality Index of 35.8 for FY 2025–2026, compared with 40.54 and 36.25 in the two preceding periods, with a target of 35. AQI is an ambient air-quality indicator and is not the same as direct measurements of NOx, SOx, particulate matter or volatile organic compounds emitted by the facility. SRF-TTBV should retain stack or source-emn test reports, identify applicable sources aissiond pollutants, and document permit compliance. The reported AQI can be included as a separate contextual indicator once its monitoring location and method are confirmed.The KPI sheet reports an ambient Air Quality Index of 35.8 for FY 2025–2026, against a target of 35. AQI is not a substitute for pollutant-specific source-emission measurements.

GRI 306-1: Waste generation and significant waste impacts

Waste arises from manufacturing, maintenance, packaging, utilities and employee activities. The supplied KPI sheet tracks hazardous waste and waste-to-landfill, while the Environmental Progress Report describes environmental improvement initiatives. SRF-TTBV should map waste streams at source, classify hazardous and non-hazardous waste under applicable requirements, identify risks from storage and handling, and prioritize prevention, reuse, recycling and authorized disposal. The hazardous-waste KPI rises sharply to 124,000 kg in FY 2025–2026 from 2,980 kg in the previous period, so data boundaries, units and source records must be checked before interpretation.The KPI sheet reports hazardous waste of 124,000 kg for FY 2025–2026, compared with 2,980 kg in FY 2024–2025, and a target of 121,000 kg for FY 2026–2027. This substantial increase requires validation.

GRI 306-2: Management of significant waste impacts

Waste controls should include segregation, labelling, safe storage, inventory reconciliation, authorized transporter and processor checks, emergency preparedness and documentation of final treatment. The Environmental Progress Report includes maintenance and environmental initiatives, and the KPI sheet records supplier assessment and waste-related indicators. The organization should prioritize reduction at source, material recovery and safe disposal while retaining manifests, invoices and certificates from authorized handlers. Hazardous waste was reported at 124,000 kg in FY 2025–2026, with a target of 121,000 kg for FY 2026–2027. The sharp increase from 2,980 kg in FY 2024–2025 should be reconciled against waste manifests and stream classifications.

GRI 306-3: Waste generated by type

The KPI sheet reports hazardous waste of 124,000 kg in FY 2025–2026, compared with 3,140 kg in FY 2023–2024 and 2,980 kg in FY 2024–2025. It also reports waste-to-landfill of 11,731 litres for FY 2025–2026, compared with 14,200 and 10,800 litres in earlier periods. These indicators use different units and may represent different waste streams; they should not be added together. SRF-TTBV should validate classifications, quantities, conversion factors and the reason for the hazardous-waste increase before publishing a definitive waste profile.The KPI sheet reports hazardous waste of 124,000 kg and waste-to-landfill of 11,731 litres for FY 2025–2026. These use different units and may represent different streams; they should not be added together.

GRI 306-5: Waste directed to disposal

Waste directed to disposal should be reported by composition and disposal method, distinguishing hazardous from non-hazardous streams. The supplied KPI sheet reports 11,731 litres of waste to landfill for FY 2025–2026, against a target of 11,400 litres, while prior-period values were 14,200 and 10,800 litres. Since the current figure is above the stated target and uses litres, the organization should confirm the stream, unit, measurement method and treatment route. Landfill volume should not be used as a substitute for total waste mass or hazardous-waste disposal data. Waste-to-landfill was reported as 11,731 litres for FY 2025–2026, compared with a target of 11,400 litres for FY 2026–2027. Confirm the stream, unit and disposal route before comparing performance.

GRI 306-4: Waste diverted from disposal

Waste diversion includes material prepared for reuse, recycling or other recovery rather than disposal. The KPI sheet associates hazardous-waste management with GRI 306-4, but the indicator supplied is total hazardous-waste weight rather than a clearly defined diverted quantity. SRF-TTBV should maintain separate records for waste generated, waste diverted and waste directed to disposal, by type and treatment route. The reported hazardous-waste quantity of 124,000 kg requires verification, and no diversion rate can be calculated from the available figures. Correct mapping of indicators to GRI disclosures is recommended before final publication.The supplied KPI sheet associates hazardous waste of 124,000 kg with GRI 306-4, but this is a total-waste quantity rather than a clear diversion quantity. Diverted mass and rate were not provided.

GRI 307-1: Environmental non-compliance

Environmental compliance management should cover applicable consents, permits, waste rules, air and water requirements, chemical controls and reporting deadlines. The supplied documents do not provide a definitive count or monetary value of significant environmental non-compliance incidents for FY 2025–2026. SHE should review regulator notices, inspections, consent conditions, monitoring results and corrective-action logs to confirm the disclosure. If no incidents occurred, this should be supported by documented legal-register review rather than assumed from the absence of a recorded case in the progress report.

GRI 308-2: Negative environmental impacts in the supply chain

The KPI sheet reports 100% supplier sustainability audit coverage and 100% responsible-contracting coverage for FY 2025–2026. It also describes supplier corrective-action engagement. These figures indicate broad reported supplier coverage, but the supplied extracts do not provide counts of negative environmental impacts identified, their severity or the number of actions closed. SRF-TTBV should record findings, risk level, agreed corrective actions, due dates, verification and any decision to continue, suspend or discontinue a relationship. The reported audit figure should be checked against the population of targeted suppliers and documented audit evidence.Supplier sustainability audit coverage was reported at 100% in FY 2025–2026, compared with 65% in FY 2023–2024 and 75% in FY 2024–2025. Negative findings and corrective-action closure counts were not supplied.

GRI 308-1: New suppliers screened environmentally

The KPI sheet reports supplier sustainability audit coverage of 100% in FY 2025–2026, compared with 65% and 75% in prior periods, and responsible-contracting coverage of 100%. These indicators demonstrate reported coverage of targeted suppliers, but they are not automatically the same as the proportion of new suppliers screened using environmental criteria. Procurement should separately record the number of new suppliers assessed, total new suppliers onboarded, screening criteria and outcomes. Screening should be proportionate to supplier risk and include relevant environmental permits, waste, chemical and resource-management expectations.Supplier sustainability audit coverage was reported at 100% for FY 2025–2026, with a 100% target for FY 2026–2027. New-supplier environmental screening was not separately quantified.



SOCIAL



GRI 401-1: New hires and employee turnover
GRI 401-2: Benefits provided to full-time employees
GRI 401-3: Parental leave
GRI 402-1: Notice periods for operational changes
GRI 403-2: Hazard identification, risk assessment and incident investigation
GRI 403-9: Work-related injuries
GRI 403-10: Work-related ill health
GRI 404-1: Average training hours
GRI 404-2: Skills upgrading and transition assistance
GRI 405-1: Diversity in governance and workforce
GRI 404-3: Performance and career reviews
GRI 405-2: Pay ratios and remuneration by gender
GRI 406-1: Discrimination incidents
GRI 408-1: Operations at risk of child labour
GRI 409-1: Operations at risk of forced labour
GRI 412-1: Operations subject to human-rights reviews
GRI 412-2: Human-rights training
GRI 412-3: Human-rights clauses in agreements
GRI 413-1: Community engagement and development
GRI 413-2: Operations with significant community impacts
GRI 414-1: New suppliers screened socially
GRI 414-2: Negative social impacts in the supply chain
GRI 416-1: Product health and safety impacts
GRI 416-2: Product health and safety non-compliance
GRI 418-1: Customer privacy and data complaints
GRI 419-1: Socioeconomic legal compliance



GRI 401-1: New hires and employee turnover

Recruitment and turnover data should be reported by age group, gender and region where applicable, using consistent definitions for hires and separations. The Social Progress Report describes merit-based hiring and age-compliance monitoring, which support fair and lawful recruitment. However, the supplied extracts do not provide the total workforce, hires, separations or turnover rates for the reporting period. HR should reconcile employee master data and contract-worker boundaries and report the methodology used. A workforce diversity percentage should not be used as a substitute for recruitment or turnover data.The KPI sheet reports women represented 31.1% of the workforce in FY 2025–2026, against a target of 32% for FY 2026–2027. This is workforce composition, not a hiring or turnover rate.



GRI 401-2: Benefits provided to full-time employees

Employee benefits should be described by category and eligibility, distinguishing benefits available to full-time employees from those not provided to temporary or part-time workers. The Social Progress Report includes employee welfare initiatives, while the governance materials refer to employee support and workplace communication.

The supplied extracts do not provide a complete benefits schedule or comparative eligibility table. HR should document applicable leave, retirement, insurance, medical, welfare and other benefits, subject to actual company policy and law. The report should not imply that a particular benefit exists unless the relevant policy or payroll record confirms it.

GRI 401-3: Parental leave

Parental-leave reporting should include employees eligible for leave, employees who took leave, employees who returned after leave and retention after return, disaggregated by gender where required. The supplied documents do not provide these counts or return-to-work rates. HR should extract anonymized leave data for the reporting period, maintain confidentiality and ensure that the figures reflect the applicable employee population. A zero value should only be stated after confirming that no eligible employee took leave; missing data must not be interpreted as zero.

GRI 402-1: Notice periods for operational changes

Effective labour-management communication requires employees and, where relevant, worker representatives to receive timely information about significant operational changes. The appropriate notice period may be governed by applicable law, contracts and internal procedures. The supplied reports do not specify a standard notice period or quantify consultation events. HR should document the applicable notice requirements, how affected workers are informed, consultation arrangements and any exceptions. Where changes affect production schedules, job assignments or working arrangements, communication should be timely, accessible and recorded.

GRI 403-2: Hazard identification, risk assessment and incident investigation

The requested topic list associates with hazardous and non-hazardous waste, but GRI 403-2 concerns hazard identification, risk assessment and incident investigation; waste reporting is covered by GRI 306. For SRF-TTBV, relevant hazards include moving weaving machinery, rotating equipment, chemical handling during dipping/finishing, manual handling, noise, heat and maintenance activities. The Social Progress Report includes a PPE safety campaign and PPE monitoring.

GRI 403-8: Workers covered by an OH&S management system

This disclosure should state the number and percentage of workers covered by an occupational health and safety management system and the extent of internal or external audit coverage. SRF-TTBV's social and environmental materials refer to PPE campaigns, monitoring, equipment maintenance and workplace safety. The supplied extracts do not establish the total worker population, contractor coverage or audit coverage needed for a percentage. SHE should define the worker boundary, include relevant contract workers, and document system scope and assurance arrangements. Coverage should not be assumed to be 100% without a workforce reconciliation.

GRI 403-10: Work-related ill health

Work-related ill health can arise from exposure to noise, heat, dust, chemicals, ergonomic strain or other occupational factors depending on the task. SRF-TTBV's manufacturing and finishing activities warrant appropriate exposure controls, health surveillance where required, safe chemical handling and prompt review of reported symptoms.

The KPI sheet records zero days lost to work-related injuries, fatalities and ill health, but it does not provide occupational disease case counts or exposure data. SHE and occupational-health providers should confirm the scope of monitoring and report cases using confidentiality safeguards.

GRI 403-9: Work-related injuries

The KPI sheet reports zero days lost to work-related injuries, fatalities and ill health for the three listed periods, including FY 2025–2026. This is a useful indicator but does not by itself disclose the number of recordable injuries, fatalities, high-consequence injuries or injury rates. SRF-TTBV should track incidents using consistent definitions and hours worked, include employees and relevant non-employees, investigate near misses and verify corrective actions.



The reported zero lost days should be confirmed against incident logs, medical records and contractor reporting before external publication. The KPI sheet reports zero days lost to work-related injuries, fatalities and ill health for FY 2025–2026. Recordable injury counts and rates were not provided.

GRI 404-1: Average training hours



Average training hours should be calculated per employee and disaggregated where required by gender and employee category. The supplied KPI sheet records several training-coverage indicators rather than average hours. It reports 100% coverage for conflict-of-interest training, anti-money-laundering training, information-security training and labour-rights training in FY 2025–2026. The Social Progress Report also includes worker education and safety-related initiatives. These coverage percentages are not equivalent to training hours. HR should consolidate attendance duration, employee categories and total workforce figures to calculate a defensible annual average.The KPI sheet reports 100% coverage for selected training programs, including conflict-of-interest, anti-money-laundering, information-security and labour-rights training. Average training hours per employee were not supplied.

GRI 404-2: Skills upgrading and transition assistance

Skill development is important for technical-textile processes such as twisting, warping, weaving, dipping/finishing, quality checks, maintenance and dispatch. Training should address process competency, equipment operation, quality requirements, safety, environmental controls and digital or information-security responsibilities. The supplied documents refer to employee education, supplier safety training and awareness programs. The KPI sheet reports supplier health-and-safety training coverage of 100% for FY 2025–2026. This supplier indicator should be distinguished from employee training. HR and functional managers should maintain training matrices, competency checks and records of refresher training.Supplier health-and-safety training coverage was reported at 100% for FY 2025–2026. Employee skill-upgrade hours were not separately provided.

GRI 404-3: Performance and career reviews

Performance and career-development reviews help employees understand expectations, skills gaps and progression opportunities. For SRF-TTBV, reviews may be linked to quality, production, maintenance, safety, teamwork and technical competency, subject to company practice. The supplied documents do not state the number or percentage of employees receiving regular performance and career-development reviews. HR should define eligible employee groups, reporting frequency and review completion criteria, then calculate coverage by gender and category where appropriate. Training attendance should not be used as a substitute for completed performance reviews.

GRI 405-1: Diversity in governance and workforce

The KPI sheet reports women represented 31.1% of the workforce in FY 2025–2026, compared with 38% in each of the two preceding periods, and sets a target of 32% for FY 2026–2027. It also reports 7.9% minority or vulnerable-group representation in the whole organization, but notes that the substantial change from prior periods requires definition and boundary validation.

Top-management representation is reported as 0%, which also needs confirmation of classification and denominator. HR should use lawful, consistent categories and protect employee privacy when reporting diversity.Women represented 31.1% of the workforce in FY 2025–2026, with a target of 32% for FY 2026–2027. The KPI sheet also reports 7.9% minority or vulnerable-group representation, which requires definition and boundary validation.

GRI 405-2: Pay ratios and remuneration by gender

The KPI sheet reports a 0% average unadjusted gender pay gap for FY 2023–2024, FY 2024–2025 and FY 2025–2026. It also reports a compensation fairness ratio of 0.9 for FY 2025–2026 against a target of 1.0, but that ratio is a different measure from gender pay equity. The reported zero gender pay gap should be validated using payroll data and a documented method that compares equivalent pay measures and workforce categories. HR should explain any differences by role, grade, location, hours or other lawful factors.The KPI sheet reports a 0% average unadjusted gender pay gap for FY 2025–2026. It also reports a compensation fairness ratio of 0.9 against a target of 1.0; these are distinct indicators.

GRI 406-1: Discrimination incidents

The KPI sheet reports zero discrimination or harassment-related cases in each of the three listed periods and a zero target for FY 2026–2027. This indicator should be supported by confidential grievance records, investigation outcomes and a clear definition of reportable incidents. The Social Progress Report describes merit-based hiring, age-compliance monitoring, employee welfare and PPE initiatives. SRF-TTBV should maintain accessible reporting routes, non-retaliation safeguards, impartial investigation and timely corrective action. A zero reported case count does not prove that no concern existed unless channels were accessible and the reporting process was effective.The KPI sheet reports zero discrimination or harassment-related cases for FY 2025–2026, with a zero target for FY 2026–2027. Confirm against confidential grievance and investigation records.

GRI 408-1: Operations at risk of child labour

Age-compliance monitoring is listed in the Social Progress Report. SRF-TTBV should verify age and identity documentation during recruitment and apply suitable controls to contractors and labour providers, consistent with applicable law. Risk assessment should consider recruitment channels, supplier location, labour intensity and the availability of reliable age records. The supplied documents do not quantify operations or suppliers assessed for child-labour risk, nor do they report any findings. Procurement and HR should document screening coverage, escalation steps and remediation arrangements that prioritize the child's best interests if a concern is identified.

GRI 409-1: Operations at risk of forced labour

Forced-labour risk management should address recruitment fees, retention of identity documents, restrictions on movement, coercion, debt bondage, involuntary overtime and access to grievance mechanisms. SRF-TTBV can extend due diligence through contractor management, supplier clauses and worker awareness.



The KPI sheet reports labour-rights training coverage of 100% in FY 2025–2026 and responsible-contracting coverage of 100%; these indicators support engagement but do not independently prove that all forced-labour risks were assessed. The organization should document risk screening, worker interviews where appropriate and corrective-action processes.The KPI sheet reports labour-rights training coverage of 100% and responsible-contracting coverage of 100% for FY 2025–2026. These do not alone prove that all forced-labour risks were assessed.

GRI 412-1: Operations subject to human-rights reviews

Human-rights reviews should consider recruitment, working hours, wages, freedom of association, non-discrimination, worker safety, grievance access and supply-chain practices. The supplied social report includes age-compliance monitoring, employee welfare, supplier ESG engagement and worker education. However, it does not provide the percentage of operations subject to formal human-rights reviews or the scope of each review. SRF-TTBV should record assessment criteria, locations and functions covered, findings and corrective-action closure, and should integrate the review with supplier risk management where relevant.

GRI 412-2: Human-rights training

The KPI sheet reports labour-rights training coverage at 100% for FY 2025–2026, compared with 65% and 74% in the two preceding periods. This indicates full reported coverage for the measured worker-education indicator, but the organization should confirm whether the content meets the scope of human-rights training under GRI 412-2 and whether it covers employees, security personnel and relevant contractors. Training records should identify topics, participants, hours and assessment outcomes. The KPI sheet also records 0 external stakeholder human-rights incidents; this is a separate incident indicator and should not be treated as training evidence. Labour-rights training coverage was reported at 100% for FY 2025–2026, compared with 65% and 74% in the two preceding periods.

GRI 412-3: Human-rights clauses in agreements

The KPI sheet reports that supplier contracts containing environmental, labour and human-rights requirements reached 100% coverage in FY 2025–2026, compared with 65% and 75% in previous periods. This is a useful responsible-contracting indicator. To support GRI 412-3, SRF-TTBV should confirm which significant investment agreements are included, define the agreement population and document the human-rights clauses used. Supplier contract coverage should not automatically be described as coverage of all investment agreements. Contract templates and legal review records should be retained and periodically

GRI 413-1: Community engagement and development

Community engagement may involve communication with neighbouring communities, local employment, awareness activities and response to concerns related to traffic, noise, water, waste or site operations. The supplied reports identify the Viralimalai location but do not provide a consolidated inventory of community-development programs, expenditure, participation or outcomes. SRF-TTBV should record engagement activities, stakeholders consulted, issues raised, actions taken and follow-up results. Any community benefit claim should be linked to an actual program and evidence of delivery rather than inferred from general business activity.

GRI 413-2: Operations with significant community impacts

Potential community impacts associated with an industrial textile site may include vehicle movement, noise, air emissions, water use, waste handling and emergency events. The supplied documents do not identify significant actual or potential negative community impacts or provide a formal impact assessment.

SRF-TTBV should review environmental monitoring, complaints, emergency scenarios and stakeholder feedback to determine whether any material impacts occurred. If risks are identified, controls should include communication, mitigation, monitoring and documented response responsibilities. No absence-of-impact claim is made without supporting records.

GRI 414-1: New suppliers screened socially

Social screening of new suppliers can include labour standards, working conditions, age verification, worker safety, non-discrimination, grievance access and human-rights commitments. The KPI sheet reports 100% coverage for supplier sustainability audits and responsible-contracting clauses in FY 2025–2026, but the new-supplier social-screening rate is not separately stated. Procurement should maintain a record of new suppliers onboarded, screened, approved conditionally or rejected, along with the criteria and evidence reviewed. Screening coverage should be calculated using the same supplier population and period each year.Supplier sustainability audit coverage and responsible-contracting coverage were both reported at 100% for FY 2025–2026. The new-supplier social-screening rate was not separately provided.

GRI 414-2: Negative social impacts in the supply chain



Supplier social assessment should record adverse impacts identified, the suppliers involved, severity, corrective-action plans, progress and decisions regarding the business relationship. The supplied KPI sheet reports supplier improvement engagement at 100% for FY 2025–2026 and full reported supplier audit coverage. These figures indicate coverage of a process but do not disclose the number or type of negative social findings. SRF-TTBV should document findings from audits, worker feedback and supplier reviews, then track remediation and verify closure. If no findings occurred, that result should be confirmed from the actual audit records.

GRI 416-1: Product health and safety impacts

Product assessment should consider the intended application, customer specifications, physical performance, handling, packaging integrity and any relevant hazards associated with the materials or finishing chemistry used. SRF-TTBV's products include belting fabrics, chafer fabrics and industrial fabrics, so product-specific assessment should be linked to technical specifications and customer requirements.

GRI 416-2: Product health and safety non-compliance

This disclosure concerns incidents of non-compliance with regulations or voluntary codes related to product health and safety impacts. The supplied files do not provide a confirmed count of such incidents, recalls or penalties. Quality Assurance should review customer complaints, non-conforming product records, corrective actions, regulatory notices and product-related safety communications for the reporting period. Where no incidents occurred, the statement should be verified against these records. Product-quality defects and product health-and-safety non-compliance should be classified separately where their definitions differ.

GRI 418-1: Customer privacy and data complaints

Information security is included in the governance progress report, and the KPI sheet reports employee information-security training coverage at 100% in FY 2025–2026, up from 53% and 80% in prior periods. Training coverage is a preventive measure, not a count of substantiated privacy complaints. SRF-TTBV should track substantiated complaints concerning customer privacy, data loss, unauthorized access and data breaches, and record corrective actions.

IT should confirm the incident count and scope before publication and protect confidential details. The supplied extracts do not state a confirmed complaint or breach count.Information-security training coverage was reported at 100% for FY 2025–2026, against a 100% target. The supplied KPI sheet does not state substantiated customer-privacy complaints or data breaches.

GRI 419-1: Socioeconomic legal compliance

Socioeconomic compliance may include labour, employment, wages, working time, health and safety, product requirements, privacy and other applicable legal obligations. The supplied documents do not provide a complete record of significant fines or non-monetary sanctions for non-compliance with social and economic laws. HR, Legal, SHE and Quality Assurance should review inspection records, notices, litigation registers and corrective-action logs for FY 2025–2026. Any reportable cases should include the nature of non-compliance and actions taken. No zero-incident claim should be made without documented confirmation.



APPENDIX - 1

Sustainability Performance Data

(01st April, 2025 to 31st March, 2026)

KPI No	KPI	Unit	April 2025 - March 2026
KPI 1	Total weight of hazardous waste	Kgs	124000
KPI 2	Percentage of women employed in the whole organization	Percentage	31.1
KPI 3	Discrimination and Harassment	Count	0
KPI 4	Percentage or number of targeted suppliers covered by a sustainability on-site audit	Percentage	100
KPI 5	Build awareness on conflict of interest	Percentage	100
KPI 6	Strengthen monitoring of water consumption patterns	Percentage	100
KPI 7	Average unadjusted gender pay gap	Percentage	0
KPI 8	Percentage of targeted suppliers with contracts that include clauses on environmental, labor, and human rights requirements	Percentage	100
KPI 9	Total gross Scope 1 GHG emissions	MTCO2e	274.164
KPI 10	Total gross location-based Scope 2 GHG emissions	MTCO2e	4627.508
KPI 11	Total gross market-based Scope 2 GHG emissions	MTCO2e	4627.508
KPI 12	Total gross Scope 3 GHG emissions	MTCO2e	267831.466
KPI 13	Total gross Scope 3 Downstream GHG emissions	MTCO2e	70.48
KPI 14	Total gross Scope 3 Upstream GHG emissions	MTCO2e	267760.986
KPI 15	Water	Cubic Meters	20062
KPI 16	Percentage of all employees paid below living wage, including direct employees and non-employee workers	Percentage	0
KPI 17	Employee health and safety	Count	0
KPI 18	Number of confirmed information security incidents	Count	0
KPI 19	Expand fair wage coverage through structured agreements	Percentage	100
KPI 20	Total weight of waste recovered	Kgs	17330
KPI 21	Product end-of-life	Count	37
KPI 22	Percentage of direct employees paid below living wage	Percentage	0
KPI 23	Percentage of employees from a minority or vulnerable group at top management level	Percentage	0
KPI 24	Build supplier capacity in safety practices	Percentage	100

APPENDIX - 1

Sustainability Performance Data

(01st April, 2025 to 31st March, 2026)

KPI No	KPI	Unit	April 2025 - March 2026
KPI 25	Educate staff on AML risks	Percentage	100
KPI 26	Number of days lost to work-related injuries, fatalities, and ill health	Count	0
KPI 27	Total renewable energy consumption	KWH	6808
KPI 28	Air pollution	Index	35.8
KPI 29	Number of identified discrimination or harassment incidents or corrective actions	Count	0
KPI 30	Child labor, forced labor, and human trafficking	Count	0
KPI 31	Number of confirmed corruption incidents	Count	0
KPI 32	Ensure products meet highest safety standards for users	Percentage	100
KPI 33	Percentage of women within the organization's board	Percentage	2
KPI 34	Educate employees on fraud risks	Percentage	100
KPI 35	Number of work-related accidents	Count	0
KPI 36	Materials, chemicals, and waste	Liters	11731
KPI 37	Percentage of employees from a minority or vulnerable group in the whole organization	Percentage	7.9
KPI 38	Percentage or number of audited or assessed suppliers engaged in corrective actions or capacity building	Percentage	100
KPI 39	Enhance workforce capacity to manage data securely	Percentage	100
KPI 40	Ratio of the annual total compensation for the highest paid individual, to the median annual total compensation for all employees	Ratio	0.9
KPI 41	Total amount of water recycled and reused	KL	11731
KPI 42	Energy consumption and GHGs	KWH	6463
KPI 43	Total water consumption	KL	24022
KPI 44	Percentage of women at top management level	Percentage	2
KPI 45	Strengthen monitoring of ambient and workplace air	Percentage	100
KPI 46	Achieve full compliance with wage-related regulations	Percentage	100
KPI 47	Social dialogue	Count	12
KPI 48	Percentage of targeted suppliers who have signed the supplier code of conduct	Percentage	100

APPENDIX - 1

Sustainability Performance Data

(01st April, 2025 to 31st March, 2026)

KPI No	KPI	Unit	April 2025 - March 2026
KPI 49	Average hours of training per employee	Hours	23
KPI 50	Percentage of direct employees covered by a living wage benchmarking analysis	Percentage	100
KPI 51	Biodiversity	Percentage	40
KPI 52	External stakeholder human rights	Count	0
KPI 53	Raise awareness of labor rights and protections	Percentage	100
KPI 54	Percentage of average wage gap for direct employees paid below living wage against a living wage benchmark	Percentage	0
KPI 55	Total energy consumption	KWH	6463
KPI 56	Working conditions	Percentage	100
KPI 57	Customer health and safety	Count	0
KPI 58	Percentage of employees trained on business ethics	Percentage	100
KPI 59	Career management and training	Percentage	100
KPI 60	Total weight of air pollutants	Metric Tons	32.2
KPI 61	Product use	Percentage	85
KPI 62	Number of reports related to whistleblower procedure	Count	0
KPI 63	Percentage or number of targeted suppliers covered by a sustainability assessment	Percentage	100
KPI 64	Total weight of non-hazardous waste	Kgs	144000
KPI 65	Promote circular economy principles across customer base	Percentage	100
KPI 66	Environmental services and advocacy	Count	9
KPI 67	Percentage or number of all buyers who received training on sustainable procurement	Percentage	100
KPI 68	Intensity Reduction Target	TCO_2e	695.75

GRI Index

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

GRI. NO	GRI CONTENTS	PG.NO
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GRI 2-5	External Assurance	12
GRI 2-29	Stakeholder engagement	12
GRI 3-1	Process to determine material topics	13
GRI 3-2	List of Material Topics	13
GRI 3-3	Management of Material Topics	13
GRI 201-1	Direct Economic Value Generated And Distributed	15
GRI 201-2	Climate-related financial implications	15
GRI 201-3	Defined benefit plan obligations	15
GRI 201-4	Government financial assistance	16
GRI 202-1	Entry-level wage versus minimum wage	16
GRI 202-2	Local senior management hiring	16
GRI 203-1	Infrastructure investments and services	16
GRI 203-2	Significant indirect economic impacts	17
GRI 205-1	Operations assessed for corruption risks	17
GRI 204-1	Local supplier spending	17
GRI 205-2	Anti-corruption training	18
GRI 206-1	Anti-competitive behaviour	18
GRI 205-3	Confirmed corruption incidents	18
GRI 301-1	Materials used	20
GRI 301-2	Recycled input materials	20

GRI. NO	GRI CONTENTS	PG.NO
GRI 301-3	Reclaimed products and packaging	20
GRI 302-1	Energy consumption within the organization	20
GRI 302-3	Energy intensity	21
GRI 302-2	Energy consumption outside the organization	21
GRI 302-4	Reduction in energy consumption	21
GRI 302-5	Reduced energy requirements of products	21
GRI 303-2	Water discharge management	22
GRI 303-1	Water as a shared resource	22
GRI 303-3	Water withdrawal	22
GRI 303-4	Water discharge	22
GRI 303-5	Water consumption	23
GRI 304-1	Sites in biodiversity-sensitive areas	23
GRI 304-2	Significant biodiversity impacts	23
GRI 304-3	Habitats protected or restored	24
GRI 304-4	Species on the IUCN Red List	24
GRI 305-1	Direct GHG emissions	24
GRI 305-2	Energy-indirect GHG emissions	25
GRI 305-3	Other indirect GHG emissions	25
GRI 305-5	Reduction of GHG emissions	26
GRI 305-6	Ozone-depleting substances	26
GRI 306-1	Waste generation and significant waste impacts	26

GRI Index

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

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GRI 306-2	Management of significant waste impacts	27
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GRI 306-5	Waste directed to disposal	27
GRI 306-4	Waste diverted from disposal	27
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GRI 308-1	Negative environmental impacts in the supply chain	28
GRI 308-2	New suppliers screened environmentally	28
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GRI 402-1	Notice periods for operational changes	30
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APPENDIX - 3

Independent Assurance Statement

This CSR report has been independently verified by BMQR, a third-party assurance provider, in accordance with AA1000AS v3 and ISO 17029:2019. The assurance engagement covered a Type 2 & High Assurance of the information and data disclosed within this report.

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

Name of Assurance Provider : **BMQR Certifications Pvt Ltd,**

Standard Used : **AA1000AS v3, ISO 17029:2019 and GRI**

Type of Assurance : **Type 2 & High Assurance**

Date of Assurance : **21st April, 2026**

Web URL : **www.bmqrassurance.com**

Authorized Representative (Assurer):

Name : **S. Elango**

Designation : **Associate Certified Sustainability Assurance Practitioner (AA 1000)**

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

Signature :

AA1000 Licensed Assurance Provider 001-065

AA1000 Licensed Assurance Provider 001-065 / **V3-K1CGD**