

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

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SECTION A:



General Disclosures

At Automotive Stampings and Assemblies Limited (ASAL), we are committed to embedding Environmental, Social, and Governance (ESG) principles into our business strategy and operations. As a responsible automotive components manufacturer, we recognize that sustainable growth is essential not only for our long-term success but also for the well-being of our stakeholders and the planet.

Environmental Responsibility

ASAL is dedicated to minimizing its environmental footprint through proactive resource management and eco-efficient manufacturing practices. We continuously invest in cleaner technologies, energy conservation, and waste reduction initiatives across our facilities. Our focus on reducing greenhouse gas emissions, optimizing water usage, and promoting circular economy principles reflects our alignment with India's climate goals and global sustainability standards.

Social Commitment

We believe that our people are our greatest strength. ASAL fosters a safe, inclusive, and empowering workplace that promotes diversity, equity, and continuous learning. We are committed to upholding human rights, ensuring employee well-being, and engaging meaningfully with the communities in which we operate. Through various CSR initiatives, we contribute to education, health, and skill development, thereby creating shared value for society.

Governance Excellence

Strong governance is the foundation of our sustainable business practices. ASAL upholds the highest standards of ethics, transparency, and accountability in all its dealings. Our governance framework ensures compliance with applicable laws and regulations, robust risk management, and responsible decision-making. We are committed to maintaining stakeholder trust through consistent disclosures, board oversight, and a culture of integrity.

This BRSR outlines our ESG performance and progress in alignment with the National Guidelines on Responsible Business Conduct (NGRBC). It reflects our ongoing journey toward building a resilient, responsible, and future-ready organization. It captures our proactive efforts to integrate responsible business practices that not only enhance our competitiveness and brand reputation but also generate lasting value for society and the environment. We invite our stakeholders to join us in shaping a sustainable future, one that is inclusive, innovative, and impactful.

"This BRSR report reaffirms Company's commitment to sustainability, ethical governance, and inclusive growth by presenting our performance across key ESG indicators. We ensure timely, transparent, and accurate disclosure of sustainability data, maintaining the highest standards of integrity and accountability. Aligned with SEBI's BRSR framework, our disclosures cover both essential and leadership indicators under the nine principles of the National Guidelines on Responsible Business Conduct (NGRBC), reflecting our dedication to responsible business practices and long-term stakeholder value".

Arvind Goel,
Chairman
(DIN: : 02300813)

Automotive Stampings and Assemblies Limited

I. Details of the listed entity

Automotive Stampings and Assemblies Limited (ASAL) was incorporated on March 13, 1990, under its original name, JBM Tools Limited. In line with its strategic realignment toward the automotive components sector, the Company was renamed Automotive Stampings and Assemblies Limited on August 1, 2003. ASAL is a listed subsidiary of Tata AutoComp Systems Limited and forms an integral part of the Tata Group, one of India's most respected and diversified business conglomerates.

ASAL is engaged in the design, development, manufacturing, and assembly of sheet metal components and assemblies for the automotive industry. Its extensive product range includes Body-in-White (BIW) structural and skin panels, fuel tanks, rear twist beams, oil sumps, battery trays, cooling tubes, and suspension components. These products play a vital role in ensuring the structural strength, safety, and performance of passenger vehicles, commercial vehicles, two- and three-wheelers, as well as off-road vehicles. The Company offers end-to-end capabilities, from prototyping to mass production, and serves as a reliable supplier to leading original equipment manufacturers (OEMs).

The Company operates five state-of-the-art manufacturing facilities across India—two in Pune, Maharashtra, and one each in Pantnagar (Uttarakhand), Jamshedpur (Jharkhand), and Sanand (Gujarat). These facilities are equipped with advanced stamping, welding, and assembly technologies, enabling ASAL to consistently meet stringent quality, safety, and delivery requirements. Its customer portfolio includes well-known automotive manufacturers such as Tata Motors, Fiat, Piaggio, Ashok Leyland, Tata Auto Comp Gotion Green Energy Solutions, and Tata Autocomp Hendrickson Suspensions, among others.

ASAL plays a significant role in strengthening India's automotive supply chain with a strong emphasis on operational excellence, customer satisfaction, and sustainable manufacturing practices. The Company continues to evolve through innovation, continuous productivity improvements, and adherence to global standards in quality, safety, and environmental responsibility.

1.	Corporate Identity Number (CIN) of the Listed Entity	L28932PN1990PLC016314
2.	Name of the Listed Entity	Automotive Stampings and Assemblies Limited
3.	Year of Incorporation	March 13, 1990
4.	Registered office address	TACO House, Plot No. 20/ B FPN085, V. G. Damle Path, Off Law College Road, Erand-wane, Pune, Maharashtra, India-411004
5.	Corporate office address	Not Applicable
6.	E-mail	cs@autostampings.com
7.	Telephone	020-66314300 / 66314308 / 66314318
8.	Website	www.autostampings.com
9.	Financial year for which reporting is being done	FY 2025-26
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited, BSE Limited
11.	Paid-up Capital (Rs.)	15,86,43,970
12.	Name and contact details (telephone, email address) of the person for BRSR Reporting	Mr. Krishna Dayma Company Secretary and Compliance Officer Ph: 020-66085000 cs@autostampings.com
13.	Reporting boundary	Standalone Basis
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

II. PRODUCTS/SERVICES

16. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% Of Turnover of the entity
1.	Manufacturing of automotive sheet metal stampings and welded assemblies	ASAL manufactures automotive sheet metal stampings, welded assemblies, sub-assemblies and structural components used in passenger vehicles, commercial vehicles and other automotive applications. The products are supplied to automotive OEMs and Tier 1 suppliers and are produced using press tooling, welding, and fabrication.	91

17. Products/Services sold by the entity (accounting for 90% of the entity's turnover):

S. No.	Product/Services	NIC Code	% of total turnover contributed
1.	Manufacture of parts and accessories of bodies for motor vehicles (BIW Components)	29302	91

III. OPERATIONS

18. Number of locations where plants and/or operations/offices of the entity are situated:

S. No.	Location	Number of plants	Number of offices	Total
1.	National	5	1	6
2.	International	Nil	Nil	Nil

19. Markets served by the entity

a. Number of locations

S. No.	Locations	Number
1.	National (Number of states)	9
2.	International (Number of countries)	2

b. What is the contribution of exports as a percentage of the total turnover of the entity?

During the reporting period, exports contributed 0.11% to the Company's total turnover. The business remains primarily focused on the domestic market, with exports forming a small share of overall revenue.

c. A brief on types of customers

Automotive Stampings and Assemblies Ltd (ASAL) is a leading manufacturer of precision-engineered sheet metal components and assemblies, serving a broad spectrum of the automotive and off-road

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vehicle industries. Our product range includes sheet metal components, welded assemblies, battery tray assemblies, aluminum cooling tubes, and heavy fabricated parts, all meticulously designed for application in passenger vehicles, commercial vehicles, two & three-wheelers, and the off-road equipment segment.

ASAL has developed deep expertise in development of dies, fixtures a critical capability that supports the efficient and high-quality production of our components. This strength enhances our responsiveness to customer requirements and ensures consistent product performance.

We are proud to serve a distinguished clientele that includes global automotive leaders and prominent domestic OEMs. Our key customers include Tata Motors Limited, across its Passenger Vehicle, Commercial Vehicle, and Electric Mobility divisions/subsidiaries, FIAT India Automobiles Private Limited, Ashok Leyland Limited, Piaggio Vehicles Private Limited, Tata Hitachi Construction Machinery Company Limited, JCB Heavy Products Limited and Electrodrive Powertrain Solutions Private Limited. In addition, we supply to group companies such as Tata AutoComp Systems Limited, Tata AutoComp Gotion Green Energy Solutions Private Limited, Tata AutoComp Hendrickson Suspensions Private Limited and TM Automotive Seating Systems Pvt Ltd, TitanX through Tata AutoComp Systems Ltd – Supply Chain Solutions.

Our long-standing relationships with these industry leaders are a testament to our commitment to quality, reliability, and customer-centric service. As we continue to evolve, we remain focused on strengthening these partnerships and exploring new opportunities to collaborate with forward-looking automotive and mobility players globally.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	565	555	98.2	10	1.8
2.	Other than permanent (E)	264	259	98.1	5	1.9
3.	Total employees (D+E)	829	814	98.2	15	1.8
Workers						
4.	Permanent (F)	Nil	Nil	NA	Nil	NA
5.	Other than permanent (G)	1023	978	95.6	45	4.4
6.	Total workers (F+G)	1023	978	95.6	45	4.4

b. Differently abled Employees and workers:

S. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled Employees						
1.	Permanent (D)	Nil	Nil	NA	Nil	NA
2.	Other than permanent (E)	Nil	Nil	NA	Nil	NA
3.	Total employees (D+E)	Nil	Nil	NA	Nil	NA
Differently abled Workers						
4.	Permanent (F)	Nil	Nil	NA	Nil	NA
5.	Other than permanent (G)	Nil	Nil	NA	Nil	NA
6.	Total workers (F+G)	Nil	Nil	NA	Nil	NA

21. Participation/Inclusion/Representation of women

	Total	No. and percentage of Females	
	No. (A)	No. (B)	% (B/A)
Board of Directors	6	1	16.7
Key Management Personnel	3	Nil	NA

22. Turnover rate for permanent employees and workers

Category	FY 2025-26			FY 2024-25			FY 2023-24		
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)
Permanent employees	5	27	6	9	10	9	8	Nil	8
Permanent workers	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

23. Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Tata AutoComp Systems Limited	Holding	75	No

VI. CSR DETAILS

24.

i. Whether CSR is applicable as per section 135 of Companies Act, 2013 (Yes/No): Yes

If yes, Turnover – (in ₹) 890,52,42,000

ii. Net worth - (in ₹) 36,16,09,570

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VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct (NGBRC):

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2025-26			FY 2024-25		
	(If yes, then provide web-link for grievance redress policy)	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	https://auto-stampings.com/wp-content/uploads/2022/04/Whistle-Blower-Policy-Vigil-Mechanism.pdf	Nil	Nil	NA	Nil	Nil	NA
Investors		Nil	Nil	NA	Nil	Nil	NA
Shareholders		31	Nil	NA	36	Nil	NA
Employees and workers		Nil	Nil	NA	Nil	Nil	NA
Customers		417	Nil	NA	377	Nil	NA
Value Chain Partners		Nil	Nil	NA	Nil	Nil	NA
Other (please specify)		Nil	Nil	NA	Nil	Nil	NA

26. Overview of the entity's material responsible business conduct issues

S.No	Material issue identified	Indicate whether risk (R) or opportunity (O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
1.	Employee Health & well-being	Risk & Opportunity	Risk: Employee health and well-being are vital to maintaining productivity and operational continuity. Poor health, stress, or lack of engagement can lead to absenteeism, reduced efficiency, and reputational damage. Inadequate safety systems, weak process controls, or non-compliance with health and safety standards increase the risk of workplace incidents, injuries, and legal exposure. A healthy, safe, and motivated workforce is essential for sustaining performance and stakeholder confidence. Opportunity: Promoting employee health and well-being is a strategic opportunity to enhance productivity, innovation, and organizational resilience. A healthy workforce is more engaged, motivated, and creative leading to improved performance and job satisfaction. Prioritizing well-being also strengthens the Company's reputation, supports talent retention, and builds stakeholder trust, ultimately contributing to sustainable business growth.	- Conduct periodic training on workplace safety, permit-to-work systems, and incident reporting protocols. - Enforce well-defined SOPs aligned with health and safety management systems. - Perform scheduled audits to ensure compliance with safety regulations and internal guidelines. - Actively track and analyze near-miss incidents and workplace hazards to implement timely corrective actions. - Provide Personal Protective Equipment (PPE) based on job-specific risks and work environments.	Negative: - Inadequate safety systems, practices, and SOPs can lead to workplace accidents and injuries, posing serious risks to employee well-being and operational continuity. - Non-compliance with health and safety regulations may result in legal penalties, financial liabilities, and reputational damage to the organization. Positive: - Strict adherence to safety guidelines helps prevent workplace accidents, reduce medical expenses and compensation claims.

S.No	Material issue identified	Indicate whether risk (R) or opportunity (O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
				- Recognize safe practices to promote a safety-first culture. - Organize healthcheck-ups, wellness programs, and access to occupational & mental health support to enhance overall well-being.	- Minimized disruptions from incidents lead to lower production downtime and improved operational efficiency. - A safe work environment enhances employee satisfaction, morale, and retention.
2	Talent Management	Opportunity	Effective talent management presents a significant opportunity to drive innovation, operational excellence, and long-term business growth. By attracting, developing, and retaining skilled and motivated employees, the Company can build a high-performing workforce aligned with its strategic goals. Investing in talent development enhances leadership capabilities, fosters a culture of continuous improvement, and strengthens organizational resilience. Moreover, a strong employer brand improves employee engagement and retention, while positioning the company as an employer of choice in a competitive market.	NA	Positive: - Skilled and motivated employees enhance efficiency, leading to higher productivity and better resource utilization. - Strong retention strategies reduce employee turnover, lowering recruitment and training costs. - Investing in talent development fosters innovation, contributing to new revenue-generating ideas and solutions. - Engaged employees deliver better customer service, improving satisfaction and loyalty. - A strong employer brand attracts high-quality candidates, reducing hiring time and costs. - Healthier, more engaged employees take fewer sick days, lowering absenteeism and healthcare-related expenses.
3.	Circular Economy	Opportunity	- ASAL's manufacturing processes involving sheet metal and assemblies generate substantial scrap. By adopting a circular economy approach, the company can recover and reuse scrap materials, significantly reducing the need for virgin raw inputs and minimizing environmental impact. - Designing products with recyclability and reusability in mind allows ASAL to lower its overall waste output. Incorporating recycled materials and optimizing production for minimal waste not only conserves natural resources but also reduces operational costs. - Furthermore, the implementation of a zero waste to landfill strategy helps the Company cut waste disposal costs, reinforcing its commitment to sustainable manufacturing and environmental stewardship.	NA	Positive: - Reduces landfill waste through reuse and recycling of scrap materials. - Lowers carbon emissions by minimizing raw material extraction and energy use. - Cuts waste disposal costs via zero waste to landfill initiatives. - Saves on raw material procurement through internal material recovery. - Generates additional revenue from sale of recyclable or refurbished components. - Enhances resource efficiency and reduces production waste.

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S.No	Material issue identified	Indicate whether risk (R) or opportunity (O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
4.	Climate Action	Risk	- Exposure to climate-related risks and opportunities significantly affects long-term operations and financial sustainability. Without proper measurement, monitoring, and reduction of emissions, companies could be subjected to regulations such as carbon taxes, emissions limits, or mandatory climate disclosures. This can lead to increased operational costs, supply chain vulnerabilities, and reputational risks if climate responsibilities are not adequately addressed. - Additionally, physical climate risks such as extreme weather events can disrupt production and logistics, while transition risks including shifts in customer demand and investor expectations further emphasize the need for proactive climate strategies.	- Track and manage Scope 1, 2, and 3 emissions to understand and reduce the carbon footprint. - Upgrade to energy-efficient machinery and optimize production processes to reduce energy consumption and material waste. - Transition to renewable energy sources such as solar power and explore green power purchase agreements to reduce reliance on fossil fuels. - Collaborate with suppliers to decarbonize the supply chain and prioritize sourcing of low-carbon materials. - Consider aligning with recognized climate disclosure frameworks such as TCFD and exploring preparedness for potential emissions-related regulations. - Train employees on sustainable practices and foster a culture of environmental responsibility across operations.	Negative: - Damage to manufacturing facilities and equipment from extreme weather events can lead to high repair or replacement costs. - Production disruptions due to floods, heatwaves, or power outages can result in revenue loss and delayed deliveries. - Interruptions in the supply chain may increase raw material costs and affect production schedules. - Rising insurance premiums or reduced coverage due to increased climate risk exposure. - Compliance with emissions regulations may require capital investment in cleaner technologies and process upgrades. - Higher operational costs from transitioning to renewable energy or meeting energy efficiency standards.
5	Product Stewardship	Opportunity	- Aligning with OEM sustainability goals through responsible sourcing, eco-design, and traceable materials strengthens supplier relationships and long-term business prospects. - Designing components for durability, disassembly, and recyclability reduces lifecycle costs, minimizes waste, and enhances operational efficiency. - Demonstrating leadership in product stewardship enhances brand credibility, attracts ESG-conscious investors, and opens doors to green procurement and preferred supplier programs. - Fosters innovation in lightweight, energy-efficient, and low-impact components, positioning the Company as a key contributor to the automotive industry's transition to electric and sustainable mobility.	NA	Positive: - Lower energy expenses by implementing energy efficient machinery and renewable energy sources. - Enhanced competitiveness in securing contracts with OEMs that prioritize sustainable suppliers. - Revenue growth opportunities through development of eco-friendly components for electric and low-emission vehicles. - Reduced regulatory risk exposure, avoiding penalties and compliance costs related to emissions and waste. - Stronger brand reputation, leading to customer loyalty and potential market expansion.

S.No	Material issue identified	Indicate whether risk (R) or opportunity (O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
6	Responsible Supply Chain	Opportunity	- Improves supply chain transparency, enabling better tracking of materials, ethical sourcing, and compliance with environmental and labor standards. - Mitigates regulatory and reputational risks by ensuring suppliers adhere to evolving global standards on emissions, human rights, and responsible sourcing. - Strengthens OEM partnerships, as automakers increasingly prioritize suppliers with robust ESG credentials and transparent supply chain practices. - Builds resilience against disruptions by diversifying supplier networks, localizing sourcing, and improving risk forecasting and response capabilities. - Drives operational efficiency through better coordination, reduced material waste, and optimized logistics, leading to cost savings. - Boosts brand reputation and stakeholder trust by demonstrating commitment to responsible business practices.	NA	Positive: - Reduced transportation costs through optimized routing, consolidated shipments, and collaboration with logistics partners that prioritize fuel efficiency and load maximization. - Minimized disruption-related losses by sourcing from reliable, ESG-compliant suppliers with robust logistics networks, ensuring continuity during crises. - Improved delivery performance through better coordination and transparency across the supply chain, leading to fewer delays and penalties.
7	Business Ethics	Opportunity	- Upholding ethical standards in sourcing, labor, and environmental practices fosters lasting trust with OEMs, suppliers, regulators, and customers. - Operating transparently and ethically such as through adherence to the Tata Code of Conduct boosts credibility and stakeholder confidence. - Ethical governance helps avoid regulatory breaches, penalties, and litigation, safeguarding financial and operational stability. - A values-driven culture appeals to employees seeking purpose and integrity, enhancing retention, engagement, and productivity. - Ethical decision-making promotes the creation of safe, sustainable, and socially responsible products and technologies. Transparency and ethical governance are key ESG indicators that attract long-term, responsible investors. - Ethical sourcing and compliance align with international standards, easing entry into global markets and partnerships.	NA	Positive: - Avoids fines, legal costs, and production delays through regulatory compliance. - Strengthens OEM and supplier relationships, leading to long-term contracts and better pricing. - Reduces employee turnover and boosts productivity, lowering HR and operational costs. - Attracts ESG-focused investors, improving access to capital and reducing financing costs. - Enhances brand value and customer trust, supporting premium pricing and repeat business. - Opens access to global markets that require ethical and sustainable practices. - Encourages innovation in sustainable products, creating new revenue opportunities.

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S.No	Material issue identified	Indicate whether risk (R) or opportunity (O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
8	Human Rights & Labour Practices	Opportunity	- Anticipates and meets rising ESG and human rights due diligence requirements, minimizing regulatory exposure and reputational risk. - Cultivates a stable, motivated workforce through fair wages, safe working conditions, and respect for labor rights driving higher productivity and lower attrition costs. - Encourages innovation and continuous improvement by empowering a diverse and respected workforce, aligned with Tata's value of excellence. - Ensures compliance with evolving ESG and labor regulations, reducing legal and reputational risks. - Enhances employee satisfaction and retention, improving productivity and reducing HR costs.	NA	Positive: - Reduces legal and regulatory costs by minimizing the risk of fines, lawsuits, and compliance violations. - Increases workforce productivity through improved morale, safety, and job satisfaction. - Lowers employee turnover, cutting recruitment, training, and onboarding expenses.
9	Data Privacy	Risk	- Unauthorized access to production data from connected systems can expose proprietary processes, leading to competitive disadvantage. - Data shared with OEMs, suppliers, and logistics partners increases exposure to third-party cyber vulnerabilities, which can compromise the entire supply chain. - Theft or leakage of sensitive design files, tooling specifications, and process parameters can result in counterfeiting, loss of innovation, and revenue erosion. - Non-compliance with global data protection regulations (e.g., GDPR, India's DPDP Act) or OEM contractual obligations can lead to substantial fines, legal action, and loss of business. - Cyberattacks such as ransomware can halt production lines, corrupt critical systems, and incur significant recovery and downtime costs. - A data breach can severely damage trust with OEMs, suppliers, and customers, leading to reputational harm and potential contract terminations. - As digital transformation accelerates, failure to invest in robust data governance and cybersecurity measures increases long-term operational and financial risk.	- Identify and classify sensitive data such as design files, production metrics, and employee information. - Map data flows across internal systems and external partners to detect vulnerabilities. - Implement strong cybersecurity measures including firewalls, encryption, and regular system updates. - Restrict data access through role-based permissions and enforce multi-factor authentication. - Evaluate third-party vendors for data security compliance and include protection clauses in contracts. - Ensure adherence to data protection regulations like GDPR and India's DPDP Act, and maintain audit trails. - Conduct regular employee training on data privacy, phishing awareness, and secure data handling. - Develop and routinely test a data breach response plan with clear roles and communication protocols. - Use real-time monitoring tools to detect anomalies and conduct periodic audits and penetration tests.	Negative: - Regulatory fines and penalties due to non-compliance with data protection laws such as GDPR or India's DPDP Act. - Legal costs arising from lawsuits filed by affected customers, employees, or business partners. - Loss of business from OEMs and suppliers who require strict data protection standards in their contracts. - Operational downtime and recovery expenses caused by cyberattacks or data breaches. - Increased insurance premiums or denial of cyber liability coverage due to weak data governance. - Damage to brand reputation leading to reduced customer trust, lost contracts, and lower future revenue. - Costs associated with breach notification, forensic investigations, and remediation efforts. - Decline in investor confidence, potentially affecting stock value or access to capital. - Competitive disadvantage if proprietary data or intellectual property is leaked or stolen.

S.No	Material issue identified	Indicate whether risk (R) or opportunity (O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
10	Corporate Social Responsibility	Opportunity	- Strengthens relationships with local communities through initiatives in education, health, and skill development, fostering goodwill and a stable operating environment. - Enhances brand reputation and stakeholder trust by demonstrating commitment to ethical, environmental, and social values. - Strengthens relationships with local communities through CSR initiatives in education, healthcare, and infrastructure, creating a stable and supportive operating environment. - Promotes inclusive development by empowering marginalized groups through skill development, vocational training, and entrepreneurship programs, contributing to long-term socio-economic upliftment.	NA	Positive: - Reduced operational disruptions through stronger community relations, which help prevent protests, land disputes, or resistance to expansion projects. - Builds long-term resilience by aligning business success with the well-being of the communities in which the company operates.
11	Sustainable Innovations and growth	Opportunity	- Enables long-term cost optimization by integrating energy-efficient machinery, waste-reduction technologies, and circular material flows, leading to lower production costs and improved margins. - Aligns with the sustainability mandates of global OEMs, positioning the Company as a preferred partner in future-ready, low-carbon automotive supply chains. - Unlocks access to emerging markets and customers that prioritize environmentally responsible components, especially in the electric vehicle (EV) and hybrid segments. - Attracts ESG-aligned capital and green financing, improving funding options, reducing cost of capital, and enhancing investor confidence. - Spurs innovation in lightweight, high-strength, and recyclable stampings that meet evolving regulatory standards for fuel efficiency and emissions reduction. - Enhances brand equity and stakeholder trust by demonstrating leadership in climate action, resource stewardship, and sustainable manufacturing.	NA	Positive: - Reduces material and energy costs through efficient processes. - Minimizes waste and scrap, lowering disposal and rework expenses. - Enables premium pricing for eco-friendly components. - Opens access to regulated and sustainability-focused markets. - Attracts OEMs and customers seeking green supply chains. - Enhances brand reputation and investor interest via ESG alignment. - Drives innovation and new product opportunities, especially for EVs. - Contributes to long-term profitability and competitive advantage.

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S.No	Material issue identified	Indicate whether risk (R) or opportunity (O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
			• Future-proofs operations against tightening environmental regulations, carbon pricing mechanisms, and mandatory sustainability disclosures. • Builds resilience by reducing dependence on volatile raw materials and fossil fuels through sustainable sourcing and energy diversification. • Creates a competitive edge by embedding sustainability into core business strategy.	NA	

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SECTION B:

Management and process disclosures



This section is aimed at helping businesses demonstrate the structures, policies, and processes put in place towards adopting the NGRBC Principles and Core Elements

S. No.	Principle Description	Reference of Company's Policies
P1	Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.	https://autostampings.com/storage/2021/08/Code-of-Conduct.pdf
P2	Businesses should provide goods and services in a manner that is sustainable and safe	https://autostampings.com/storage/2021/08/Code-of-Conduct.pdf
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains	https://autostampings.com/storage/2022/07/Affirmative-Sustainability-Policies.pdf https://autostampings.com/storage/2021/08/Code-of-Conduct.pdf
P4	Businesses should respect the interests of and be responsive to all its stakeholders	https://autostampings.com/storage/2024/08/Corporate-Social-Responsibility-CSR-Policy.pdf
P5	Businesses should respect and promote human rights	https://autostampings.com/storage/2021/08/Code-of-Conduct.pdf
P6	Businesses should respect and make efforts to protect and restore the environment	https://autostampings.com/storage/2022/07/EHS-policy.pdf https://autostampings.com/storage/2024/08/Corporate-Social-Responsibility-CSR-Policy.pdf
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	https://autostampings.com/storage/2022/07/Materiality-Policy_ASAL.pdf
P8	Businesses should promote inclusive growth and equitable development	https://autostampings.com/storage/2024/08/Corporate-Social-Responsibility-CSR-Policy.pdf
P9	Businesses should engage with and provide value to their consumers in a responsible manner	https://autostampings.com/storage/2021/08/Code-of-Conduct.pdf

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Policy and Management processes

	Points	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. (a)	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
1 (b)	Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
1 (c)	Web Link of the Policies, if available	https://autostampings.com/investors/corporate-governance/								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes								
4	Name of the national and international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	• ISO 14001:2015 (Environmental Management Systems) • ISO 45001:2018 (Occupational Health & Safety Management System) • IATF 16949:2016 (Automotive Quality Management Systems) • IS 14489:1998 (Code of Practice on Occupational Safety and Health Audit) • AIS-037 and AIS-095 (Automotive Industry Standards) • ISMS ISO 27001:2022 (Information Security Management Systems)								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	We are actively progressing on our ESG journey by establishing a strong baseline and articulating clear commitments, goals, and performance targets. Our sustainability strategy is founded on the identification and prioritization of material ESG issues, which are closely aligned with the Company's overarching business objectives. As part of this approach, we are developing relevant and meaningful Key Performance Indicators (KPIs) that reflect our operational context and address stakeholder expectations. Our ESG roadmap is being structured to address both short-term and long-term priorities, each supported by well-defined timelines and measurable outcomes. This systematic and phased approach ensures that our ESG initiatives are practical, outcome-oriented, and fully aligned with our vision of sustainable growth and responsible value creation.								
6	Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	We are strengthening our organizational framework by implementing robust systems, streamlined processes, and best-in-class practices across all business functions to systematically track, monitor, and transparently report our performance against ESG-related commitments. This integrated approach enables effective measurement of progress, reinforces accountability, and supports continuous improvement in alignment with our sustainability goals.								

Governance, leadership, and oversight

	Points	P1	P2	P3	P4	P5	P6	P7	P8	P9
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure)	At Automotive Stampings and Assemblies Limited (ASAL), we are committed to embedding Environmental, Social, and Governance (ESG) principles into every aspect of our operations. We recognize that sustainable manufacturing is not only a responsibility but a strategic imperative that drives innovation, resilience, and long-term value. Enhancing resource efficiency in metal stamping, ensuring ethical and sustainable practices across our supply chain, and adapting to dynamic regulatory landscapes require continuous effort and agility. Balancing operational excellence with environmental stewardship remains a core focus. In response, we have set ambitious goals to reduce our environmental footprint, enhance workforce development, and strengthen community engagement. On the social front, we continue to invest in employee well-being, safety, and inclusive growth. We are proud of the progress made so far. Our initiatives have led to measurable improvements in material efficiency, energy optimization, and workplace safety. As we move forward, our ESG strategy remains central to our vision. We are committed to building a sustainable future while delivering value to all stakeholders and contributing meaningfully to the broader goals of responsible industrial growth.								
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Company's Board of Directors holds highest authority for the implementation and oversight of its Business Responsibility and Sustainability policies. The Board provides strategic guidance, ensures alignment with long-term sustainability objectives, and oversees performance in relation to ESG-related commitments. This governance framework is supported by Senior Management and relevant committees, enabling effective execution, regulatory compliance, and continuous improvement across all business functions.								
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. The Audit Committee, Risk Management Committee, Corporate Social Responsibility Committee, and Stakeholders Relationship Committee, under the guidance of the Board of Directors, currently oversee decision-making on sustainability-related matters and corporate social responsibility initiatives, ensuring that sustainability considerations are integrated into the Company's strategic and operational decisions.								

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	Points	P1	P2	P3	P4	P5	P6	P7	P8	P9
10	Details of Review of NGRBCs by the Company									
	Subject for Review	a. Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
	Performance against above policies and follow up action	The Company's performance against its business responsibility and sustainability Policies is periodically reviewed by the Board of Directors and Senior Management. These reviews assess the effectiveness of policy implementation and ensure alignment with the Company's strategic objectives and sustainability priorities. Based on the outcomes of these evaluations, appropriate follow up actions are undertaken to address identified gaps, strengthen implementation, and drive continuous improvement across ESG dimensions.								
	Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company ensures compliance with all applicable statutory and regulatory requirements relevant to its Business Responsibility principles. A Statutory Compliance Certificate confirming adherence to applicable laws is periodically presented to the Board of Directors by the Chief Executive Officer and the Chief Financial Officer. In the event of any instance of non compliance, timely corrective actions are initiated to address the issue, prevent recurrence, and reinforce the Company's commitment to robust governance, regulatory compliance, and ethical business conduct.								
	Subject for Review	b. Frequency (Annually (A) / Half yearly/ Quarterly/ Any other – please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
	Performance against above policies and follow up action	The Company monitors its performance against the stated policies on a continuous basis. Periodic reviews are conducted by the Board of Directors and Senior Management to assess alignment with policy objectives, strategic priorities, and ESG commitments. Based on the outcomes of these reviews, appropriate and timely follow up actions are undertaken to strengthen implementation, address identified gaps and ensure sustained progress across all relevant areas.								
	Compliance with statutory requirements of relevance to the principles, and the rectification of any non-compliances	The Company ensures continuous compliance with all applicable statutory and regulatory requirements relevant to the principles. A structured compliance management framework is in place to monitor adherence to applicable laws and regulations across operations. Any instances of non compliance, should they arise, are addressed through prompt corrective and preventive actions to ensure timely rectification and prevent recurrence, reinforcing the Company's commitment to robust governance and responsible business conduct.								
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
		Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes

Note: During the year under review, The Company had appointed external agencies to undertake ISO and IATF Audits covering Environment, Health and Safety aspects. Whereas other aspects are subject of Statutory Audit and Internal Audit.

12. If answer to question (1) above is “No” i.e., not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C:

Principle-wise performance disclosure

Principle 1: Business should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.



Integrity, ethical conduct, and transparency are fundamental to the way ASAL operates and governs its business. The Company is committed to conducting business responsibly and in line with the highest standards of ethical behavior, ensuring that all decisions and actions are guided by its core values and support sustainable long-term value creation.

ASAL's governance framework is designed to embed ethical practices across the organization and to ensure accountability at every level. Robust oversight mechanisms, clear policies, and a strong culture of compliance guide responsible decision-making and reinforce fairness, honesty, and transparency in engagement with all stakeholders.

To support this governance framework, ASAL has implemented a comprehensive Code of Conduct applicable to the Board of Directors, employees, and value-chain partners. The Code explicitly prohibits bribery, corruption, and all forms of unethical conduct, while setting clear expectations for professional behavior and responsible stakeholder engagement. Regular training and awareness programmes strengthen the Board's and employees' understanding and adherence to these principles.

The Company aims to embed integrity and transparency in our business strategy as well as its day-to-day operations, and build enduring trust with its stakeholders, contributing positively to the sustainable and responsible growth of the automotive manufacturing ecosystem.

ESSENTIAL INDICATORS

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training & awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	5	TATA Code of Conduct, Operations, Sustainability, Human Capital, Business Development	100%
Key Managerial Personnel	5	TATA Code of Conduct, Operations, Sustainability, Human Capital, Business Development	100%
Employees other than BoD and KMPs	123	POSH awareness, Sustainable Manufacturing, Product Management Fundamentals, ESG Master Class, Waste Management, ISO 26000 Social Responsibility	100%
Workers	70	Quality circle concept, Emergency preparedness, POSH Awareness, Fire Safety, Waste management, Behavior Base Safety	100%

2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by its directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions in FY 2025

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ Judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/ No)
Penalty/Fine	NA	NA	Nil	NA	NA
Settlement	NA	NA	Nil	NA	NA
Compounding fee	NA	NA	Nil	NA	NA
Non – Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ Judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? / (Yes/ No)
Imprisonment	NA	NA	Nil	NA	NA
Punishment	NA	NA	Nil	NA	NA

3. Of the instances disclosed in Question 2 above, details of the Appeal / Revision preferred in cases where monetary or nonmonetary action has been appealed

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
NA	

4. Does the entity have an anti-corruption policy or antibribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes. The Company has a well-defined Anti-Corruption and Anti-Bribery framework embedded within its Code of Conduct. This framework strictly prohibits bribery, corruption, and any form of improper payments, inducements, or undue benefits, whether offered or received directly or indirectly, to secure an unfair business advantage. The policy applies uniformly to all employees, directors, agents, intermediaries, and other representatives acting on behalf of the Company.

The Code of Conduct also establishes clear guidelines on gifts, hospitality, and ethical business behavior, ensuring full compliance with applicable anti-corruption and anti-bribery laws and regulations. Adherence to these standards is reinforced through regular awareness programmes, strong internal controls, and a transparent reporting mechanism for suspected violations. The Company provides adequate protection against retaliation to whistleblowers, encouraging the reporting of unethical conduct in good faith.

The Tata Code of Conduct can be found using this link: <https://autostampings.com/wp-content/uploads/2021/08/Code-of-Conduct.pdf>

5. Number of Directors/KMPs/Employees/Workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery / corruption

	Segment	FY 2025-26	FY 2024-25
1	Directors	Nil	Nil
2	Key Managerial Personnel	Nil	Nil
3	Employees	Nil	Nil
4	Workers	Nil	Nil

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6. Details of complaints with regard to conflict of interest

	Segment	FY 2025-26		FY 2024-25	
		Number	Remarks	Number	Remarks
1	Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	NA	Nil	NA
2	Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	NA	Nil	NA

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators / law enforcement agencies / judicial institutions, on cases of corruption and conflicts of interest.

Not applicable, as there have been no reported instances of fines and penalties on cases of corruption and conflict of interest by regulatory authorities, law enforcement agencies, or judicial bodies.

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured):

	FY 2025-26	FY 2024-25
Number of days of accounts payables	66.41	55.23

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	Nil	Nil
	b. Number of dealers / distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Nil	Nil
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	28	24
	b. Sales (Sales to related parties / Total Sales)	79	84
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil

LEADERSHIP INDICATORS

1. Awareness programmes conducted for value chain partners on any of the principles during the financial year:

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
NA. No awareness programmes conducted for value chain partners		

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.

Yes. The Company has established clear and robust processes to identify, disclose, and manage conflicts of interest involving members of the Board. In line with the Code of Conduct, Directors are required to act at all times in the best interests of the Company and to disclose any actual or potential conflicts that could influence, or be perceived to influence, their objectivity or decision making. The Board of Directors acts as the overseeing authority for reviewing and addressing such disclosures.

These processes include mandatory conflict of interest declarations at the time of appointment, as well as periodic and event based disclosures whenever a potential conflict arises. The Code of Conduct also provides guidance for identifying conflicts arising from personal, financial, or professional relationships. Where conflicts are identified, appropriate measures are implemented to mitigate or resolve them in accordance with applicable laws, regulatory requirements, and internal policies, thereby ensuring transparency, accountability, and the highest standards of ethical governance at the Board level.

PRINCIPLE 2:

Businesses should provide goods and services in a manner that is sustainable and safe



ASAL is committed to providing products and solutions that meet the highest standards of quality, safety, and sustainability throughout their lifecycle. The Company's approach integrates responsible manufacturing practices, product safety, and environmental stewardship to ensure that ASA's products support sustainable mobility and long-term value creation.

The manufacturing processes are designed to minimize environmental impact through responsible sourcing of raw materials, efficient use of energy and natural resources, and systematic waste reduction across operations. Sustainability considerations are embedded into process design and execution, enabling us to reduce our footprint while maintaining consistent product performance and reliability.

The Company's manufacturing facilities operate under comprehensive safety management systems and adhere to stringent protocols to ensure the well-being of employees and the safe handling of materials at every stage of production. This focus on operational safety reinforces product integrity and supports responsible manufacturing practices.

Continuous improvement remains central to ASAL's operational strategy and is driven by product innovation, process optimization, and strict compliance with applicable environmental and occupational safety regulations. Through these efforts, the Company aims to contribute meaningfully to a cleaner, safer, and more sustainable mobility ecosystem.

ESSENTIAL INDICATORS

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

Segment	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	Nil	Nil	1. These initiatives collectively promote environmental sustainability by reducing emissions, conserving energy, and encouraging the use of renewable resources. 2. Socially, they enhance workplace safety, improve operational efficiency, and support employee well-being.
Capex	2.56%	1.17%	

2.

- a. **Does the entity have procedures in place for sustainable sourcing? (Yes/No)**

Yes. The Company has established formal procedures for sustainable sourcing as part of its commitment to responsible and ethical business practices. These procedures require suppliers and other value chain

partners to comply with defined environmental, social, and ethical standards aligned with the Company's Code of Conduct. The sourcing framework emphasizes transparency, fair selection processes, and a preference for partners that demonstrate responsible resource use, compliance with labor laws, and sound environmental practices.

b. If yes, what percentage of inputs were sourced sustainably?

During the reporting period, 71.9% of the Company's input was sourced sustainably, reflecting its strong focus on integrating environmental and social considerations into procurement practices. The Company prioritizes suppliers that demonstrate ethical labor practices, environmental compliance, and resource efficient operations. It actively engages with value chain partners through assessments, capacity building initiatives, and long term collaborations and continues to work towards increasing the proportion of sustainably sourced inputs.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste

Not applicable. The Company supplies intermediate components to Original Equipment Manufacturers (OEMs) and does not directly distribute products to end consumers. Accordingly, responsibility for end-of-life product reclamation, reuse, recycling, or disposal rests with the OEMs.

While direct reclamation is outside the Company's operational scope, it remains committed to supporting circular economy principles through sustainable manufacturing practices, efficient resource use, and responsible waste management within its operations.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Not applicable. Extended Producer Responsibility (EPR) is not applicable to the Company's activities as per the prevailing EPR rules and regulations in India.

LEADERSHIP INDICATORS

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details?

LCA has not been conducted for ASAL's products.

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
NA					

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk / concern	Action Taken
NA, as no LCA has been conducted for our products or services.		

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3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
NA		

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed:

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA	NA	NA	NA	NA	NA
E-waste	NA	NA	NA	NA	NA	NA
Hazardous waste	NA	NA	NA	NA	NA	NA
Other Waste	NA	NA	NA	NA	NA	NA

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable	

PRINCIPLE 3:

Businesses should respect and promote the well-being of all employees, including those in their value chains



ASAL believes that the well-being of our people is fundamental to sustainable and responsible business growth. Guided by the Tata Group's core values, the Company is committed to respecting, protecting, and promoting the health, safety, dignity, and rights of all employees across operations, as well as those engaged throughout the extended value chain. This commitment is embedded in policies, management practices, and workplace culture.

Strong emphasis is placed on providing a safe, inclusive, and respectful working environment. Manufacturing facilities adhere to stringent occupational health and safety standards, supported by regular training programmes, audits, and continuous improvement initiatives. Fair employment practices form an integral part of the Company's people strategy, ensuring equal opportunities, non-discriminatory hiring, and equitable and competitive compensation for all employees.

Recognizing shared responsibility beyond direct operations, ASAL actively engages with suppliers and business partners to promote ethical labor practices, safe working conditions, and respect for human rights across the value chain. The Company encourages alignment with Tata Group values and responsible business conduct, reinforcing accountability at every level.

ASAL also invests in the holistic development of its workforce through structured learning initiatives, leadership development programmes, and employee wellness efforts. A supportive and inclusive workplace enhances individual well-being as well as strengthens business resilience and collective success. Through this people-centric approach, our Company reaffirms its commitment to building a responsible, inclusive, and sustainable organization.

ESSENTIAL INDICATORS

1.

a. Details of measures for the well-being of employees:

Category	% Of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	%(C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	555	555	100	555	100	0	0	179	32	0	0
Female	10	10	100	10	100	10	100	0	0	0	0
Total	565	565	100	565	100	10	2	179	32	0	0

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Category	% Of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	%(C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	%(F/A)
Other than Permanent Employees											
Male	259	259	100	259	100	Nil	NA	Nil	NA	Nil	NA
Female	5	5	100	5	100	5	100	Nil	NA	Nil	NA
Total	264	264	100	264	100	5	2	Nil	NA	Nil	NA

b. Details of measures for the well-being of workers:

Category	% Of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	%(C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	Nil	Nil	NA	Nil	NA	Nil	NA	Nil	NA	Nil	NA
Female	Nil	Nil	NA	Nil	NA	Nil	NA	Nil	NA	Nil	NA
Total	Nil	Nil	NA	Nil	NA	Nil	NA	Nil	NA	Nil	NA
Other than permanent workers											
Male	978	978	100	978	100	Nil	NA	Nil	NA	Nil	NA
Female	45	45	100	45	100	45	100	Nil	NA	Nil	NA
Total	1023	45	4	1023	100	45	4	Nil	NA	Nil	NA

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent):

	FY 2025-26	FY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.20	0.18

2. Details of retirement benefits for Current and Previous Financial Years

S. no.	Benefits	FY 2025-26			FY 2024-25		
		No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/ N/ N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deduct-ed and deposited with the authority (Y/ N/ N.A.)
1	PF	100	85.9	Yes	100	63.9	Yes
2	Gratuity	100	0.0	Yes	100	0.0	Yes
3	ESI	0.0	43.9	Yes	0.0	86.5	Yes
4	Others – Superannuation	4.4	0.0	Yes	2.1	0.0	Yes

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes. The Company's premises and offices are accessible to persons with disabilities and are designed in compliance with the requirements of the Rights of Persons with Disabilities Act, 2016. The Company has undertaken proactive measures to ensure a barrier free and inclusive workplace, including the provision of ramps, accessible restrooms, and designated parking facilities, enabling ease of movement and accessibility for differently abled employees.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes. As a Tata Enterprise, the Company adheres to the Tata Code of Conduct, which reflects a strong commitment to equal opportunity and non-discrimination in line with the provisions of the Rights of Persons with Disabilities Act, 2016. The Company does not discriminate on the basis of disability and ensures fair, inclusive, and equitable employment practices across all levels of the organization. The Tata Code of Conduct outlines the Company's commitment to providing equal opportunities to all employees and applicants, including persons with disabilities, and to fostering a work environment that respects dignity, diversity, and inclusion. The Tata Code of Conduct is available at <https://tataautocomp.com/wp-content/uploads/Web-pdf/tcoc-booklet-2015.pdf>

5. Return to work and Retention rates of permanent employees and workers that took parental leave

Gender	Permanent Employees		Permanent Workers	
	Return to work Rate (%)	Retention Rate (%)	Return to work Rate (%)	Retention Rate (%)
Male	100	100	100	100
Female	100	100	100	100
Total	100	100	100	100

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief.

Yes/No (If yes, then give details of the mechanism in brief)		
1	Permanent workers	Yes. The Company has a well defined, inclusive, and robust grievance redressal mechanism in place for all categories of employees and workers, including those under permanent and contractual employment. This mechanism is governed by the Company's Whistleblower Policy and Vigil Mechanism, which is aligned with the Tata Code of Conduct and applicable legal and regulatory requirements. The policy provides a secure, confidential, and accessible platform for reporting concerns related to unethical behavior, misconduct, or violations of Company policies. Both permanent and contractual employees are explicitly covered under the definition of "employee" under the policy, ensuring equal and non discriminatory access to the grievance redressal process. The mechanism also includes safeguards against retaliation, thereby encouraging concerns to be raised in good faith. This framework reflects ASAL's commitment to maintaining a safe, ethical, transparent, and inclusive workplace for all employees, regardless of their employment status. The Whistleblower Policy and Vigil Mechanism can be found here: https://autostampings.com/storage/2022/04/Whistle-Blower-Policy-Vigil-Mechanism.pdf
2	Other than Permanent Workers	
3	Permanent Employees	
4	Other than Permanent Employees	

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7. Membership of employees and workers in association(s) or Unions recognised by the listed entity

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employee	563	297	52.8	493	298	60.4
Male	555	297	53.5	482	298	61.8
Female	8	Nil	NA	11	Nil	NA
Total Permanent Workers	Nil	Nil	NA	Nil	Nil	NA
Male	Nil	Nil	NA	Nil	Nil	NA
Female	Nil	Nil	NA	Nil	Nil	NA

8. Details of training given to employees and workers

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation1		Total (D)	On Health and safety measures		On Skill upgradation	
		No (B)	% (B/A)	No (C)	% (C/A)		No (E)	% (E/D)	No (F)	% (F/D)
Employees										
Male	814	814	100%	814	100%	1014	1014	100%	1014	100%
Female	15	15	100%	15	100%	12	12	100%	12	100%
Total	829	829	100%	829	100%	1026	1026	100%	1026	100%
Workers										
Male	978	978	100%	978	100%	925	925	100%	925	100%
Female	45	45	100%	45	100%	51	51	100%	51	100%
Total	1023	1023	100%	1023	100%	976	976	100%	976	100%

9. Details of performance and career development reviews of employees and workers:

Category	FY 2025-26			FY 2024-25		
	Total (A)	No (B)	% (B/A)	Total (C)	No (D)	% (D/C)
Employees						
Male	814	814	100	1014	482	47.5%
Female	15	12	80	12	11	91.7%
Total	829	826	99.63	1026	493	48.1%
Workers						
Male	978	978	100	925	0	0
Female	45	45	100	51	0	0
Total	1023	1023	100	976	0	0

10. Health and Safety Management System

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes / No). If yes, the coverage such system?

Yes. The Company has implemented a robust and integrated Occupational Health and Safety Management System (OHSMS), reflecting its strong commitment to safeguarding the health, safety, and well-being of its workforce. The OHSMS is embedded into the Company's operational framework and goes beyond regulatory compliance, serving as a strategic pillar of its business philosophy.

ASAL's safety framework is aligned with the Tata Safety & Health Management System (TSHMS), developed under the guidance of the Tata Business Excellence Group (TBExG). The framework is built on four core pillars:

- Commonality and Convergence:** Establishing unified safety strategies, policies, and terminologies across Tata companies.
- Capability Building:** Delivering structured training and development programs to enhance safety competencies.
- Transparency and Sharing:** Promoting open reporting, sharing of lessons learned, and best practices across the group.
- Governance and Assurance:** Ensuring compliance with regulatory and group-level safety standards through audits and assessments

The Company applies a structured risk management approach through tools such as Hazard Identification and Risk Assessment (HIRA), Job Safety Analysis (JSA), Preliminary Hazard Analysis (PHA), Initial Safety Assessment (ISA), Hazard and Operability Studies (HAZOP), and a Permit to Work (PTW) system. These tools are applicable to both routine and non-routine activities and are supported by Standard Operating Procedures, employee participation, and periodic safety audits.

The Company's manufacturing units at Chakan-1, Chakan-2, Pantnagar, and Sanand are certified under ISO 45001:2018, underscoring adherence to global occupational health and safety best practices.

The Environment, Health and Safety (EHS) Policy provides overall guidance and affirms the Company's commitment to providing a safe and healthy work environment for all employees, including contractual workers.

b. What are the processes used to identify work related hazards and assess risks on a routine and non-routine basis by the entity?

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Yes. The Company follows a structured and multi layered approach to identify and assess work related hazards across all operations for routine and non-routine tasks, aligned with its ISO 45001:2018 certified OHSMS.

Key processes include:

- **Hazard Identification and Risk Assessment (HIRA):** Conducted regularly to identify potential hazards, evaluate their causes, consequences, and impacts. This includes both routine assessments and those triggered by changes in operations or processes.
- **Independent Safety Assessments (ISA) and Hazard and Operability Studies (HAZOP):** These are carried out to proactively identify and mitigate risks before they can impact worker safety.
- **Job Safety Analysis (JSA):** A task-specific risk evaluation tool used to assess hazards associated with particular jobs or activities, especially non-routine or high-risk tasks.
- **Process Hazard Analysis (PHA):** Applied to evaluate risks in complex or critical operations, ensuring that all process-related hazards are systematically reviewed.
- **Permit to Work (PTW):** A mandatory system for high-risk activities, ensuring that prior risk assessments are conducted, and appropriate controls are in place before work begins.

In addition, regular safety inspections, internal audits, and management reviews are conducted to monitor compliance and identify improvement opportunities. Employees are encouraged to report unsafe acts, conditions, incidents, and near misses, which are analyzed to identify trends and strengthen preventive controls. Risk assessments consider severity, likelihood, work environment, and task complexity, with mitigation measures reviewed periodically for effectiveness.

c. **Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)**

Yes. The Company has established a robust and inclusive mechanism that enables all employees and workers, including permanent and contractual personnel, to report work-related hazards and remove themselves from unsafe situations without fear of retaliation. This mechanism is supported by clearly defined reporting channels, designated safety personnel, and a workplace culture that emphasizes transparency, accountability, and timely response.

Employees are encouraged to proactively report unsafe acts, conditions, incidents, and near-misses through multiple accessible platforms. All reported concerns are reviewed by trained personnel to ensure prompt investigation and implementation of corrective and preventive actions. Regular awareness programmes, Behaviour-Based Safety (BBS) initiatives, and periodic safety audits further strengthen hazard identification and risk mitigation.

In addition, the Company's PTW system mandates prior risk assessment and authorization for high-risk activities, while the Health and Safety function continuously monitors workplace conditions and addresses identified risks. This integrated approach supports regulatory compliance and fosters a collaborative safety culture, empowering every individual to contribute to a safe and healthy work environment.

d. **Do the employees/workers of the entity have access to non-occupational medical and health care services? (Yes / No)**

Yes. The Company provides access to non occupational medical and healthcare services to all employees. On call medical professionals are available at Company facilities for routine health checkups and diagnosis of non occupational illnesses, along with support for treatment related requirements. This ensures comprehensive healthcare support beyond workplace related health needs.

11. Details of Safety related incidents Data

S.no.	Safety Incident/Number	Category	FY 2025-26	FY 2024-25
1	Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
		Workers	Nil	Nil
2	Total recordable work-related injuries	Employees	Nil	Nil
		Workers	Nil	Nil
3	No. of fatalities	Employees	Nil	Nil
		Workers	Nil	Nil
4	High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
		Workers	Nil	Nil

12. Describe the measures taken by the entity to ensure a safe and healthy workplace

The Company has implemented a comprehensive and proactive framework to ensure a safe, healthy, and secure workplace for all employees and workers. This framework is fully aligned with applicable legal requirements and leading industry practices and is designed to foster a strong culture of safety through prevention, monitoring, and continuous improvement at all levels of the organization.

Key measures adopted by the Company include:

- **Health & Safety Training:** Regular induction programmes, refresher training, and awareness sessions are conducted for employees and workers. Behavior Based Safety (BBS) initiatives further strengthen safety consciousness, risk awareness, and preparedness across the workforce.
- **Safety Systems and Controls:** The Company has implemented structured safety systems, including Safety Kaizens, prominent safety signage, and strict enforcement of Personal Protective Equipment (PPE) usage across all facilities to mitigate workplace hazards.
- **Risk Management:** Operational risks are identified and managed through established tools such as HIRA, JSA, and mandatory compliance with the PTW system for high risk activities.
- **Incident Management:** All incidents, near misses, and unsafe conditions are systematically investigated, and appropriate Corrective and Preventive Actions (CAPA) are implemented to prevent recurrence and strengthen controls.
- **Emergency Preparedness:** Periodic mock drills for fire, chemical spills, and other emergency scenarios are conducted to assess response readiness and enhance emergency management capabilities.
- **Monitoring and Evaluation:** Daily and weekly safety inspections, periodic internal and external safety audits, and structured safety review meetings are conducted to monitor compliance and continuously enhance workplace safety standards.
- **Leadership Oversight:** Safety performance is regularly reviewed by senior management. The leadership team sets annual EHS objectives and monitors progress against defined targets to drive accountability and continuous improvement.

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13. Number of Complaints on the following made by employees and workers:

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

14. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100
Working Conditions	100

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

No risks or concerns were identified in the health and safety and working conditions assessment undertaken during the year. Nevertheless, the Company has a well defined and robust incident investigation and management framework to address safety related incidents and emerging health and safety risks. Upon identification of an incident, a structured root cause analysis is undertaken, followed by the implementation of appropriate Corrective and Preventive Actions (CAPA) to eliminate underlying causes and prevent recurrence.

Remedial actions are guided by insights derived from systematic risk assessment tools such as HIRA, JSA, and HAZOP, ensuring a data driven and risk prioritized response to safety concerns.

Safety performance is regularly reviewed through management review meetings, where progress against annual EHS objectives is tracked and strategic improvement measures are identified. In addition, targeted training programmes are conducted to strengthen employee competence and awareness of health and safety practices. The Company ensures strict compliance with applicable legal and regulatory requirements and continually enhances its safety systems to foster a culture of accountability, vigilance, and continuous improvement.

LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N)?

Yes. The Company extends a compensatory package to both employees and workers. In the unfortunate event of the death of an employee or worker, the Company provides a compensatory benefit equivalent to two times the individual's Cost to Company (CTC). This measure reflects the Company's commitment to supporting the families of its workforce during difficult circumstances.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

The Company has established a robust compliance framework to ensure that its value chain partners meet all statutory obligations related to labor and employment laws. Key measures include:

- **Vendor Onboarding Requirements:** During onboarding, value chain partners are required to submit valid documentation demonstrating compliance with statutory requirements, including Provident Fund (PF), Employees' State Insurance (ESI), and other applicable labor-related contributions.
 - **Third-Party Audit and D&B Assessment:** The Company conducts third-party audits and undertakes due diligence assessments, including Dun & Bradstreet (D&B) evaluations, to assess the statutory compliance profile of partners.
 - **Ongoing Compliance Assessments:** Periodic compliance reviews are conducted to verify continued adherence to statutory obligations, including examination of remittance records for PF, ESI, and other statutory dues.
 - **Documentation Review:** Value chain partners are required to submit challans, payment receipts, and statutory returns, which are reviewed to confirm timely deduction and deposit of statutory contributions.
3. **Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

4. **Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)**

Yes. The Company is actively exploring and strengthening initiatives to support employees in managing career transitions arising from retirement or termination of employment. These initiatives aim to promote continued employability and assist individuals in navigating the next phase of their professional journey in a structured and supportive manner.

5. **Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Nil
Working Conditions	Nil

6. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

Not Applicable. Currently, the Company has not conducted formal assessments of health and safety practices or working conditions of value chain partners. Consequently, no significant risks or concerns have been identified, and no corrective actions have been required or initiated in this regard.

PRINCIPLE 4:

Businesses should respect the interests of and be responsive to all its stakeholders



ASAL recognizes that long-term business success is built on actively understanding, respecting, and responding to the interests of all stakeholders, including employees, customers, suppliers, investors, regulators, and the communities in which it operates. The Company is committed to fostering transparent, inclusive, and constructive engagement with stakeholders, ensuring that their perspectives are considered in our decision-making processes and that mutual trust is strengthened over time.

Employees are supported through safe and healthy working conditions, fair and equitable employment practices, and opportunities for continuous learning and career development. Customer needs are addressed through a strong focus on product quality, innovation, reliability, and responsiveness. Across the supply chain, we promote ethical practices, regulatory compliance, and collaborative growth, while maintaining open and responsible communication with investors through sound governance structures and timely disclosures.

Beyond operational boundaries, ASAL remains committed to contributing positively to community development and environmental sustainability. By aligning stakeholder expectations with business objectives, The Company seeks to create shared value, enhance organizational resilience, and build a sustainable, inclusive foundation for long-term growth.

ESSENTIAL INDICATORS

1. Describe the processes for identifying key stakeholder groups of the entity.

The Company follows a structured and systematic approach to identify and engage with its key stakeholder groups, ensuring alignment with its business objectives and long term sustainability priorities. This approach is guided by a four step process comprising identification, prioritization, review, and continuous engagement.

- **Stakeholder Identification:** Stakeholders are initially identified based on their relevance to the Company's operations, as well as their potential influence on and impact from the Company's activities. This includes both internal and external stakeholders such as employees, customers, suppliers, investors, regulatory authorities, and local communities.
- **Prioritization:** Stakeholders are prioritized using a stakeholder matrix that considers factors such as the degree of influence, level of engagement, and significance of their expectations in relation to the Company's strategic objectives. This prioritization enables the Company to focus its efforts on stakeholders who are most critical to its operations and long term value creation.
- **Review Process:** The stakeholder mapping and prioritization process is subject to periodic review to reflect changes in regulatory requirements, business environment, and operational dynamics. This ensures that stakeholder engagement remains relevant, responsive, and aligned with evolving expectations.
- **Engagement:** The Company maintains ongoing engagement with its stakeholders through various channels, including meetings, surveys, site visits, emails, telephonic interactions, and focused discussions. The frequency and mode of engagement are tailored to the needs and expectations of each stakeholder group, enabling meaningful dialogue and timely response to concerns.

Through this structured approach, the Company aims to strengthen stakeholder relationships, enhance transparency, and ensure that stakeholder perspectives are effectively integrated into its decision making processes.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group

Stakeholder group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders & investors	No	Annual Report, Newspaper, Stock Exchanges, Company website	As and when required	Financial and sustainability performance, profitability, risks and opportunities, trust, and accountability
Customers	No	Email, one-on-one meetings, Conferences, Company Website	As and when required	Product quality, availability, environmental performance of the product, customer satisfaction
Suppliers	No	Email, Supplier Meetings, Product Workshops, Company Website	As and when required	Material input quality, timely supply of materials, safety and environmental standards of the materials
Employees	No	Email, employee meetings and Conferences, one-on-one meetings, Company Website	Monthly	Productivity and efficiency, training and awareness, growth and development
Communities	Yes	Email, Offline engagements, community visits and projects, focus-group discussions	As and when required	Community engagements, grievances, and feedback
Regulatory and statutory bodies	No	Statutory Reports, Statutory filings and compliance-related communication channels	As per requirement of the concerned Statutes.	Good governance and compliance, policy advocacy

LEADERSHIP INDICATORS

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

The Company has established structured processes to facilitate consultation with stakeholders on key economic, environmental, and social matters. Stakeholder engagement is undertaken through a formal engagement framework, with consultations conducted on a need basis through multiple channels, including physical meetings, virtual interactions, surveys, emails, and telephonic discussions.

Stakeholder inputs gathered through these interactions are consolidated and reviewed by relevant functional teams and Senior Management. Key insights, material concerns, and emerging themes are periodically presented to the Board of Directors and its committees, ensuring that stakeholder perspectives are appropriately integrated into strategic decision making and oversight processes.

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2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes. Stakeholder consultation is a critical input in identifying and managing environmental and social issues within the Company. The Company undertakes a structured materiality assessment process to identify key ESG issues relevant to its operations. This process incorporates insights obtained from targeted consultations with both internal and external stakeholders through surveys, questionnaires, and focused discussions. The feedback received is analyzed in conjunction with applicable sustainability frameworks, regulatory requirements, and peer benchmarking to develop a comprehensive understanding of material topics. These issues are then prioritized and integrated into the Company's sustainability strategy, guiding the formulation of policies, business objectives, and performance targets.

The Company remains committed to ensuring that its ESG initiatives remain relevant, responsive, and aligned with stakeholder expectations, thereby enhancing transparency, accountability, and long term value creation.

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.

The Company is committed to supporting inclusive and equitable development by actively engaging with vulnerable and marginalized stakeholder groups, particularly in communities surrounding its areas of operation. A dedicated Corporate Social Responsibility (CSR) function and committee oversee the identification, planning, and implementation of initiatives aimed at addressing the specific needs of these groups.

CSR programmes are designed to promote community upliftment and empowerment, with a focus on areas such as education, healthcare, skill development, and livelihood enhancement. These initiatives are developed based on direct engagement with community members to understand their concerns, priorities, and aspirations, ensuring that interventions are need based and impactful.

The Company maintains open and continuous engagement with these stakeholder groups, ensuring timely resolution of concerns and incorporating feedback into program design and execution. This approach builds trust, strengthens community relationships, and ensures that CSR initiatives deliver meaningful and sustainable outcomes.

PRINCIPLE 5:

Businesses should respect and promote human rights



ASAL is firmly committed to respecting and promoting human rights across all areas of its operations. The Company strives to ensure that every individual is treated with dignity, fairness, and equality, irrespective of race, gender, ethnicity, religion, or background. This commitment is embedded in comprehensive human rights-related policies that apply to employees, contract workers, suppliers, and other key stakeholders across the value chain.

To build a culture of respect and inclusion, the Company conducts regular training and awareness programmes aimed at strengthening understanding of human rights principles and responsible conduct. ASAL maintains a zero tolerance approach towards any form of human rights violations, including discrimination, harassment, child labor, and forced labor. Robust grievance redressal mechanisms are in place to enable concerns to be raised confidentially and addressed in a timely and effective manner.

Additionally, the Company supports employee well-being and development through initiatives focused on skill enhancement and behavioral development, enabling individuals to grow in an inclusive and respectful work environment. By extending these expectations to its value chain partners, ASAL seeks to uphold human rights standards throughout its business ecosystem, reinforcing its commitment to ethical, responsible, and sustainable business practices.

ESSENTIAL INDICATORS

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	565	565	100%	493	493	100%
Other than permanent	264	264	100%	533	533	100%
Total employees	829	829	100%	1026	1026	100%
Workers						
Permanent	Nil	Nil	NA	Nil	Nil	Nil
Other than permanent	1023	1023	100%	976	976	100%
Total workers	1023	1023	100%	976	976	100%

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2. Details of minimum wages paid to employees and workers

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No (B)	% (B/A)	No (C)	% (C/A)		No (E)	% (E/D)	No (F)	% (F/D)
Employees										
Permanent	565	Nil	NA	565	100%	493	Nil	Nil	493	100%
Male	555	Nil	NA	555	100%	482	Nil	Nil	482	100%
Female	10	Nil	NA	10	100%	11	Nil	Nil	11	100%
Other than permanent	264	264	100%	Nil	NA	533	533	100%	Nil	NA
Male	259	259	100%	Nil	NA	532	532	100%	Nil	NA
Female	5	5	100%	Nil	NA	1	1	100%	Nil	NA
Workers										
Permanent	Nil	Nil	NA	Nil	NA	Nil	Nil	NA	Nil	NA
Male	Nil	Nil	NA	Nil	NA	Nil	Nil	NA	Nil	NA
Female	Nil	Nil	NA	Nil	NA	Nil	Nil	NA	Nil	NA
Other than permanent	1023	1023	100%	Nil	NA	976	976	100%	Nil	NA
Male	978	978	100%	Nil	NA	925	925	100%	Nil	NA
Female	45	45	100%	Nil	NA	51	51	100%	Nil	NA

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (INR)	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	5	12,68,000	1	9,68,000
Key Managerial Personnel	3	45,79,380	Nil	NA
Employees other than BoD and KMP	535	5,23,857	15	5,82,790
Workers	978	2,97,264	45	2,16,612

**Note: The Directors will be paid Commission in the manner as decided by the Board of Directors subject to approval of the Members.*

b. Gross wages paid to females as % of total wages paid by the entity

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	2.88	2.13

4. Do you have a focal point (Individual / Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes. Automotive Stampings and Assemblies Limited (ASAL/the Company) has designated focal points to address human rights impacts and concerns arising from its operations. The Human Resources function, along with the Ethics Counsellor, serves as the primary point of contact for handling human rights-related issues, including those linked to non compliance with the Company's Code of Conduct. Such concerns may be reported through the Company's Whistleblower Policy and Vigil Mechanism.

In addition, to safeguard the dignity and rights of employees, particularly women, the Company has constituted Internal Complaints Committees (ICCs) across all units and offices in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act.

These mechanisms collectively ensure that human rights concerns are addressed in a timely, fair, and confidential manner, in line with applicable legal and ethical standards.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

The Company has established robust internal mechanisms to effectively address grievances related to human rights. The Ethics Counsellor serves as the designated focal point for receiving and addressing such concerns, supported by the framework provided under the Tata Code of Conduct, which incorporates key human rights principles and expectations for ethical conduct across all levels of the organization.

Grievances may be reported through the Company's Whistleblower Policy and Vigil Mechanism, which enables employees, directors, and other stakeholders to raise concerns through protected disclosures. Depending on the nature of the issue, such disclosures may be directed to the Ethics Counsellor or the Chairman of the Audit Committee.

All complaints are handled with strict confidentiality and are subject to independent and impartial investigation. The mechanism includes safeguards to protect individuals from retaliation for raising concerns in good faith, and appropriate corrective or disciplinary actions are taken based on investigation outcomes. This structured approach reinforces the Company's commitment to upholding human rights and fostering a workplace environment grounded in dignity, fairness, and accountability.

6. Number of Complaints on the following made by employees and workers:

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour/ Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights related issues	Nil	Nil	NA	Nil	Nil	NA

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7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases

The Company has established robust safeguards to protect individuals who report instances of discrimination, harassment, or any form of unethical conduct. As outlined in the Whistleblower Policy, the Company strictly prohibits discrimination, harassment, victimization, or unfair treatment against complainants or individuals participating in investigations.

To ensure adequate protection, the following measures are in place:

To ensure protection:

- **Confidentiality:** The identity of the complainant is protected and maintained on a confidential basis, to the extent possible, in line with legal requirements and the needs of the investigation.
- **Protection against Retaliation:** The Company follows a strict zero tolerance approach towards retaliation. Any form of threat, intimidation, adverse employment action (including demotion, suspension, or denial of promotion), or victimization arising from the reporting of a concern is strictly prohibited.
- **Support during Investigation:** Whistleblowers and individuals supporting investigations are provided appropriate protection and support throughout the grievance redressal process.
- **Access to Guidance:** Where necessary, the Company facilitates access to legal or procedural guidance for individuals involved in complaints or associated proceedings.
- **Escalation Mechanism:** Any breach of these protections can be escalated directly to the Chairman of the Audit Committee, who is empowered to review such matters and recommend appropriate corrective actions.

These mechanisms ensure that concerns can be raised in a safe, secure, and supportive environment, thereby reinforcing the Company's commitment to ethical conduct, accountability, and the protection of human rights. The Whistle Blower Policy and Vigil Mechanis, is available at: <https://autostampings.com/wp-content/uploads/2022/04/Whistle-Blower-Policy-Vigil-Mechanism.pdf>

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes. The Company incorporates human rights requirements into its business agreements and contracts by mandating adherence to the Tata Code of Conduct for all business partners. This ensures that suppliers, contractors, and other associates align with the Company's expectations on ethical conduct and respect for human rights across the value chain.

10. Assessments for the year

Section	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100
Forced Labour/ Involuntary Labour	100
Sexual Harassment	100
Discrimination at workplace	100
Wages	100

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above

No significant human rights risks have been identified through formal assessments. However, the Company has established robust preventive and corrective mechanisms to uphold a respectful, inclusive, and rights compliant workplace.

Key measures include:

- **Mandatory Reporting:** Employees are required and encouraged to report any instances of discrimination, harassment, or retaliation, irrespective of the role or level of the individual involved.
- **Investigations:** All complaints are addressed promptly through structured processes that ensure fair, independent, and confidential investigation.
- **Zero Tolerance for Misconduct:** The Company maintains a strict zero tolerance policy towards harassment and human rights violations. Any substantiated misconduct attracts appropriate disciplinary action, with individuals held accountable for non compliance.
- **Protection Against Retaliation:** The Company strictly prohibits retaliation against complainants, witnesses, or individuals participating in investigations, thereby ensuring a safe and secure environment for raising concerns in good faith.

These measures reflect the Company's proactive approach to safeguarding human rights and fostering a workplace culture grounded in dignity, fairness, accountability, and respect.

LEADERSHIP INDICATORS

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.

Not applicable. During the reporting period, the Company has not received any complaints or grievances pertaining to human rights issues. Accordingly, no modifications or introduction of new business processes were required in response to such concerns.

Nevertheless, the Company remains committed to proactively safeguarding human rights across its operations. It has established preventive frameworks, including defined policies, employee awareness and training programmes, supplier assessments, and grievance mechanisms, to identify, mitigate, and manage potential human rights risks.

2. Details of the scope and coverage of any Human rights due diligence conducted.

The Company has not undertaken a formal, standalone human rights specific due diligence exercise, as of the current reporting year. However, it recognizes the importance of human rights in responsible business conduct and is committed to progressively integrating human rights considerations into its broader risk management and governance frameworks.

Existing policies and operational practices incorporate key human rights principles, including fair labor practices, non discrimination, workplace safety, and respect for individual dignity across its operations and value chain. The Company continues to strengthen these mechanisms as part of its ongoing ESG journey.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes. The majority of the Company's premises are accessible to differently abled visitors, reflecting its commitment to inclusivity and alignment with the requirements of the Rights of Persons with Disabilities Act, 2016.

The Company is actively working to further enhance accessibility across all its facilities through a structured implementation plan. This initiative forms part of its broader commitment to creating an inclusive and equitable environment, where individuals of all abilities can access, participate, and engage with dignity and independence.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	Nil
Discrimination at workplace	Nil
Child Labour	Nil
Forced Labour/Involuntary Labour	Nil
Wages	Nil

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

During the financial year FY 2025–26, no significant human rights risks or concerns were identified through the Company's assessments. Accordingly, no corrective actions were required during the reporting period.

The Company remains committed to upholding and promoting human rights throughout all its operations. It continues to actively monitor its activities and stakeholder feedback to identify any emerging risks. In the event of any concerns, appropriate preventive and corrective measures will be initiated promptly to address and mitigate such issues.

PRINCIPLE 6:

Businesses should respect and make efforts to protect and restore the environment



ASAL recognizes the environmental impact of its manufacturing activities and is committed to minimizing its ecological footprint through responsible and sustainable practices. The Company's approach to environmental stewardship is guided by the belief that industrial growth must be balanced with the protection and restoration of natural ecosystems.

Environmentally responsible practices are embedded across the Company's manufacturing operations, with a strong focus on resource efficiency, energy conservation, and waste minimization. Through the adoption of lean manufacturing practices, precision tooling, and process optimization, ASAL actively reduces material wastage and enhances resource utilization. Its facilities are equipped with energy-efficient machinery and emission control systems, ensuring compliance with applicable environmental regulations and contributing to the reduction of its carbon footprint.

Water stewardship and effective waste management are key priorities for the Company. ASAL has implemented initiatives such as rainwater harvesting, water recycling systems, and robust waste segregation and disposal mechanisms to promote circularity and reduce dependency on landfills. In addition, the Company undertakes green belt development and afforestation activities around its facilities, supporting biodiversity conservation and ecological balance.

ASAL remains committed to continuously strengthening its environmental performance through alignment with recognized sustainability frameworks and active engagement with stakeholders across the value chain. The Company views environmental responsibility not merely as a compliance obligation, but as a strategic imperative that drives innovation, resilience, and long-term sustainable value creation.

ESSENTIAL INDICATORS

1. Details of total energy consumption (in GJ) and energy intensity

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A) (GJ)	6,425	5,813
Total fuel consumption (B) (GJ)	Nil	Nil
Energy consumption through other sources (C) (GJ)	Nil	Nil
Total energy consumed from renewable sources (A+B+C) (GJ)	6,425	5,813

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Parameter	FY 2025-26	FY 2024-25
From non-renewable sources		
Total electricity consumption (D)	44,715	41,414
Total fuel consumption (E)	4,776	5,709
Energy consumption through other sources (F)	Nil	Nil
Total energy consumed from non-renewable sources (D+E+F)	49,491	47,123
Total energy consumed (A+B+C+D+E+F)	55,916	52,936
Energy intensity per lakh of turnover (GJ/INR)		
(Total energy consumed/ Revenue from operations)	0.63	0.61
Energy intensity per lakh of turnover adjusted for Purchasing Power Parity (PPP) * (GJ/INR)		
(Total energy consumed / Revenue from operations adjusted for PPP)	12.61	12.55
Energy intensity in terms of physical output ** (GJ/MT)	NA	NA
Energy intensity		
(optional) – the relevant metric may be selected by the entity	NA	NA

* Purchasing Power Parity (PPP) is an economic theory and method used to compare the relative value of currencies and the cost of living between countries. PPP has been considered 20.08 for financial year 2025-26.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

2. **Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.**

No. The Company does not operate any facilities that fall under the scope of Designated Consumers (DCs) as defined by the Bureau of Energy Efficiency (BEE) under the Perform, Achieve and Trade (PAT) Scheme.

3. **Provide details of the following disclosures related to water**

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	Nil	Nil
(ii) Groundwater	173	213
(iii) Third party water	20,267	18,542
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	20,440	18,755
Total volume of water consumption (in kiloliters)	20,440	18,755
Water intensity per lakh of turnover (Total water consumption / Revenue from operations in lakh)	0.23	0.24
Water intensity per lakh of turnover adjusted for Purchasing Power Parity (PPP) * (KL/INR) (Total water consumption/ Revenue from operations adjusted for PPP)	5.56	5.00
Water intensity in terms of physical output ** (KL/MT)	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA

* Purchasing Power Parity (PPP) is an economic theory and method used to compare the relative value of currencies and the cost of living between countries. PPP has been considered 20.08 for financial year 2025-26.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

4. Provide the following details related to water discharged

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(ii) To Groundwater		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iii) To Seawater		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iv) Sent to third-parties		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(v) Others		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
Total water discharged (in kiloliters)	Nil	Nil

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

The Company has implemented a Zero Liquid Discharge (ZLD) system across all its manufacturing facilities, reinforcing its commitment to sustainable water management. All domestic sewage generated at these sites is treated through on site Sewage Treatment Plants (STPs), and the treated water is fully reused within the premises for non potable applications such as gardening, floor cleaning, and utility operations.

This closed loop approach ensures that no wastewater is discharged outside the facilities, thereby minimizing environmental impact and supporting the Company's focus on resource efficiency, regulatory compliance, and environmental stewardship.

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6. Provide details of air emissions (other than GHG emissions) by the entity

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	Tonnes	31.53	38.59
SOx	Tonnes	356.65	436.58
Particulate matter (PM)	-	Nil	Nil
Persistent organic pollutants (POP)	-	Nil	Nil
Volatile organic compounds (VOC)	-	Nil	Nil
Hazardous air pollutants (HAP)	-	Nil	Nil
Others – please specify	-	Nil	Nil

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e*	9,263	8,363
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	355	427
Total Scope 1 & Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	9,610	8,791
Total Scope 1 and Scope 2 emission intensity per lakh of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ e/INR Lakhs	0.11	0.11
Total Scope 1 and Scope 2 emission intensity per lakh of turnover adjusted for Purchasing Power Parity (PPP) * (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO ₂ e/INR Lakhs	2.17	2.34
Total Scope 1 and Scope 2 emission intensity in terms of physical output ***	tCO ₂ e/MT	NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	tCO ₂ e	NA	NA

*tCO₂e = tonnes of carbon dioxide equivalent

* Purchasing Power Parity (PPP) is an economic theory and method used to compare the relative value of currencies and the cost of living between countries. PPP has been considered 20.08 for financial year 2025-26.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency

No

8. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.

Yes. The Company has implemented multiple initiatives to reduce greenhouse gas (GHG) emissions as part of its broader commitment to environmental sustainability and climate responsibility. Key initiatives include:

- **Solar Energy Deployment:** The Company has installed solar panels across facility rooftops to harness renewable energy. This transition to clean energy reduces dependence on grid electricity derived from fossil fuels, thereby lowering Scope 2 emissions.
- **Water Recycling and Reuse:** Systems have been established to recycle and reuse treated water within the premises. This reduces the energy intensity associated with freshwater extraction, treatment, and distribution, indirectly contributing to lower GHG emissions.
- **Waste Recycling and Resource Recovery:** Robust waste management practices are in place to maximize recycling and minimize landfill disposal. By diverting waste from landfills, the Company helps reduce methane emissions generated from the decomposition of organic waste.

These integrated efforts not only reduce the Company's carbon footprint but also promote resource efficiency and long-term environmental stewardship.

9. Provide details related to waste management by the entity

Parameter	FY 2025-26	FY 2024-25
	Total Waste generated (in metric tonnes (MT))	
Plastic waste (A)	8	9
E-waste (B)	Nil	Nil
Bio-medical waste (C)	0.02	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)	Nil	Nil
Other Non-hazardous waste generated (H). Please specify, if any	21,007	19,586
Total (A+B + C + D + E + F + G + H)	21,015	19,595
Waste intensity per rupee of turnover (MT/INR) (Total waste generated / Revenue from operations)	0.24	0.25
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) * (MT/INR) (Total waste generated / Revenue from operations in crores adjusted for PPP)	4.74	4.55
Waste intensity in terms of physical output ** (MT/MT)	NA	NA
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA

* Purchasing Power Parity (PPP) is an economic theory and method used to compare the relative value of currencies and the cost of living between countries. PPP has been considered 20.08 for financial year 2025-26.

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For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in MT)

Category of waste	FY 2025-26	FY 2024-25
	Total waste recovered (in MT)	
(i) Recycled	20,536	19,091
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
Total	20,536	19,091

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of waste	FY 2025-26	FY 2024-25
	Total waste disposed (in MT)	
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	Nil	Nil
Total	Nil	Nil

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The Company has implemented robust waste management practices across all its manufacturing facilities, ensuring compliance with environmental standards prescribed by the Central Pollution Control Board (CPCB) and relevant State Pollution Control Boards (SPCBs). All plants operate within the stipulated regulatory limits for air emissions, effluent discharge, and hazardous waste management.

A key element of the Company's waste management approach is the responsible recycling and disposal of materials. Steel scrap, used oils, and other process residues are systematically recycled through authorized and certified agencies. Hazardous waste is managed with strict controls and is disposed of or recycled only through government approved vendors, ensuring full legal compliance and environmental safety.

To further reduce the use of hazardous and toxic substances in its products and processes, the Company adopts a proactive and prevention-focused approach, which includes:

- **Process Optimization:** Enhancing operational efficiency to maximize productivity while minimizing energy consumption and resource use.
- **Substitution of Hazardous Materials:** Replacing hazardous substances with safer and environmentally friendly alternatives wherever technically feasible.
- **Implementation of Environment-Friendly Initiatives:** Undertaking projects such as renewable energy generation and installation of energy efficient equipment to reduce environmental impact.

These initiatives collectively mitigate environmental risks, improve resource efficiency, and enhance workplace safety, reinforcing the Company's commitment to sustainable and responsible manufacturing practices.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N). If no, the reasons thereof and corrective action taken, if any.
Not Applicable			

12. Details environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

13. Is the entity compliant with the applicable environmental law / regulations / guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act, and rules thereunder (Y/N). If not, provide details of all such non-compliances:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes. The Company is fully compliant with all applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment (Protection) Act. There have been no instances of non-compliance during the reporting period.				

LEADERSHIP INDICATORS

1. **Water withdrawal, consumption, and discharge in areas of water stress (in kiloliters):**

For each facility / plant located in areas of water stress, provide the following information:

- (i) Name of the area: NA
- (ii) Nature of operations: NA
- (iii) Water withdrawal, consumption, and discharge: NA

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) To Surface water	NA	NA
(ii) Groundwater	NA	NA
(iii) Third party water	NA	NA
(iv) Seawater / desalinated water	NA	NA
(v) Others	NA	NA

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Parameter	FY 2025-26	FY 2024-25
Total volume of water withdrawal	Nil	Nil
Total volume of water consumption	Nil	Nil
Water intensity per rupee of turnover (KL/INR) (Water consumed / turnover)	Nil	Nil
Water intensity (optional) – the relevant metric may be selected by the entity	Nil	Nil
Water discharge by destination and level of treatment (in kiloliters)		
(i) Into Surface water	Nil	Nil
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(ii) Into Groundwater		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iii) Into Seawater		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(iv) Sent to third parties		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
(v) Others		
- No treatment	Nil	Nil
- With treatment – please specify level of treatment	Nil	Nil
Total water discharged (in kiloliters)	Nil	Nil

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency . No

2. Please provide details of total Scope 3 emissions & its intensity:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	Not monitored	Not monitored
Total Scope 3 emissions per rupee of turnover	tCO ₂ e/INR		
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency No

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

None of our facilities falls under the ecologically sensitive areas. Therefore, there is no significant direct & indirect impact of the entity on biodiversity.

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives:

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Solar at Chakan 1, Chakan 2 and Pantnagar (Sanand in process)	1784 MWh of solarenergy consumed in operation to reduce green house gas emmision	1463T of co2 green house gas emmision reduction
2.	Zero liquid discharge	24667.74 KL of water 100% utilization, implemented Zero liquid discharge across all facilities of Company	4.96T of Co2 green house gas emission reduction

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

The Company has established a comprehensive Business Continuity and Disaster Management Plan to ensure operational resilience and safeguard its workforce, assets, and customer commitments. The plan addresses potential disruptions such as natural disasters, industrial incidents, supply chain interruptions, cyber threats, and utility failures. Facilities are equipped with fire protection systems, backup power, and secure IT infrastructure with regular data backups. Emergency Response Teams (ERTs), defined evacuation procedures, and real-time communication protocols ensure effective incident management. Business continuity is further supported through alternate suppliers, contingency production arrangements, and remote system access. Regular training, mock drills, and periodic reviews by a dedicated Committee ensure ongoing preparedness and alignment with evolving risks.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?

There have been no significant adverse environmental impacts identified arising from the Company's value chain during the financial year 2025-26.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts

Nil

8. How many Green Credits have been generated or procured:

By the organization	Nil
By the top ten value chain partners	Nil

PRINCIPLE 7:

Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent



ASAL engages with policymakers, industry associations, and regulatory authorities in a responsible, transparent, and ethical manner. The Company participates in policy consultations and industry forums primarily through recognized industry bodies, with the objective of contributing constructively to policy development. Its inputs are fact-based, balanced, and aimed at supporting sustainable, inclusive, and responsible industrial growth.

All such engagements are governed by strong internal governance frameworks and ethical standards. The Company does not engage in any form of advocacy or lobbying that conflicts with its values or the broader public interest. Its policy positions and representations are guided by principles of integrity, accountability, and transparency.

Through responsible advocacy and constructive dialogue, ASAL seeks to support the development of fair, progressive, and inclusive public policies that strengthen the automotive ecosystem while benefiting the communities and environments in which it operates.

ESSENTIAL INDICATORS

1.

a. Number of affiliations with trade and industry chambers / associations:

The Company is affiliated with two trade and industry associations. These affiliations enable active participation in industry dialogue, policy advocacy, and the promotion of best practices within the automotive manufacturing sector.

b. List the top 10 trade and industry chambers / associations (determined based on the total members of such body) the entity is a member of / affiliated to

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Automotive Component Manufacturers Association	National
2	Confederation of Indian Industry	National

2. Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities.

No adverse orders related to anticompetitive conduct were received during the reporting period. Hence, no corrective actions were required. The Company remains committed to fair competition and ensures compliance through internal policies, regular training, and monitoring mechanisms.

Name of Authority	Brief of the case	Corrective action taken
NA		

LEADERSHIP INDICATORS

1. Details of public policy positions advocated by the entity:

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
NA					

PRINCIPLE 8:

Businesses should promote inclusive growth and equitable development



ASAL is committed to promoting inclusive growth and contributing to equitable socio economic development. The Company recognizes its responsibility to generate meaningful employment, support community development, and create opportunities for skill enhancement, particularly in regions where it operates.

ASAL emphasizes local hiring, fair labor practices, and equal opportunity across all levels of the organization. Non discrimination and inclusive workplace practices are integral to its people strategy, ensuring equitable access to employment, growth, and development opportunities.

To support long-term community development, the Company invests in vocational training, upskilling, and capacity building initiatives, with a focus on youth and underrepresented groups. Its community development programmes are designed to improve access to education, healthcare, and basic infrastructure, thereby enhancing social well being in areas surrounding its manufacturing facilities.

ESSENTIAL INDICATORS

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in FY 25

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NA					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity

S.No	Name of project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY 25 (in INR)
NA						

3. Describe the mechanisms to receive and redress grievances of the community

The Company maintains structured and transparent mechanisms to receive and address community grievances. Regular community engagement is conducted through needs and impact assessments, which serve as key platforms for identifying concerns and gathering feedback.

Community members can directly raise grievances through formal channels, including contacting the Ethics Counsellor or the Chairman of the Audit Committee. These mechanisms ensure that concerns are acknowledged, reviewed, and resolved in a timely and responsible manner, reinforcing our commitment to minimizing any adverse impact of our operations and fostering trust with local stakeholders.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	20.68%	13.28%
Directly from within India	99.55%	99.55%

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in following locations, as % of total wage cost

Location	FY 2025-26	FY 2024-25
Rural	0	0
Semi-urban	0	0
Urban	38.16	10.54
Metropolitan	61.84	89.46

LEADERSHIP INDICATORS

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
NA	

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

SN	State	Aspirational District	Amount Spent (in INR)
1.	Jharkhand	Purbi Singhbhum	30,00,000

3.

- a. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)
No
- b. From which marginalized /vulnerable groups do you procure?
Not Applicable
- c. What percentage of total procurement (by value) does it constitute?
Not Applicable

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4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
NA				

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the Case	Corrective action taken
NA		

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Infrastructure development in Siddheswar Deaf and Dumb School (SDDS) at Baridih, Jamshedpur	School students and staff	100

PRINCIPLE 9:

Businesses should engage with and provide value to their consumers in a responsible manner



As a key supplier within the automotive value chain, ASAL is committed to delivering high quality products and services in a responsible, ethical, and customer centric manner. The Company focuses on building long term partnerships with original equipment manufacturers (OEMs) and Tier 1 suppliers by ensuring consistent performance, reliability, safety, and compliance in every component it manufactures.

ASAL engages closely with its customers to understand evolving technical requirements, co develop solutions, and ensure timely delivery through efficient, transparent, and collaborative processes. Quality assurance is embedded across all stages of production and is supported by robust testing protocols, traceability systems, and continuous improvement initiatives to ensure product integrity and customer satisfaction.

Responsibility towards customers also extends to maintaining strict data confidentiality, ethical business conduct, and full compliance with applicable industry standards and regulatory requirements. The Company strives to create value not only through product excellence, but also through responsive service, innovation, and a strong commitment to sustainability.

ESSENTIAL INDICATORS

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback

The Company has implemented a structured and responsive grievance redressal mechanism to ensure timely and effective resolution of consumer complaints. This system is aligned with our commitment to delivering high-quality products and services that meet global standards and regulatory requirements.

A dedicated Quality Assurance team is responsible for managing customer complaints. This team continuously monitors all incoming grievances, ensures prompt investigation, and facilitates timely resolution. To maintain transparency and accountability, a customer complaint log is maintained and reviewed periodically by the Senior Management Team.

For unresolved or escalated issues, a formal escalation mechanism is in place, allowing such matters to be directed to Senior Management for further review and action. This ensures that critical concerns receive appropriate attention at the highest level.

In addition to complaint handling, the Company actively encourages customers to share feedback on products and services. This feedback is treated as a valuable input for continuous improvement and customer satisfaction enhancement.

2. Turnover of products and / services as a percentage of turnover from all products/ service that carry information about

State	As a percentage to total turnover
Environmental and social parameters relevant to the product	Nil
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following:

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Restrictive trade practices	Nil	Nil	NA	Nil	Nil	NA
Unfair trade practices	Nil	Nil	NA	Nil	Nil	NA
Others	Nil	Nil	NA	Nil	Nil	NA

4. Details of instances of product recalls on accounts of safety issues

	Number	Reasons for recall
Voluntary recalls	Nil	NA
Forced recalls	Nil	NA

5. Does the entity have a framework / policy on cyber security and risks related to data privacy? (Yes/ No) If available, provide a web-link of the policy.

Yes. The Company has established a robust Information and Cyber Security framework to effectively manage cybersecurity and data privacy risks. It has implemented an Information Security Management System (ISMS) aligned with ISO/IEC 27001:2022 and is ISO 27001 certified, reflecting its commitment to safeguarding information assets and maintaining high standards of data protection.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services

During the reporting period, no incidents or regulatory actions were reported in relation to advertising practices, delivery of essential services, cybersecurity and data privacy, product recalls, or product/service safety. Accordingly, no corrective actions were required or undertaken.

The Company continues to strengthen its governance and compliance mechanisms to proactively manage these aspects, ensuring responsible business conduct, data security, product integrity, and sustained stakeholder confidence.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

Nil

b. Percentage of data breaches involving personally identifiable information of customers

Nil

c. Impact, if any, of the data breaches

Not Applicable

LEADERSHIP INDICATORS

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).

Information about the Company's automotive stampings and assemblies offerings is available through the following platforms:

- **Official Website:** Comprehensive details on product capabilities, technical specifications, and service offerings are available on the Company's website: <https://autostampings.com/products/>
- **Customer Support & Sales Teams:** Dedicated sales and technical teams provide personalized assistance, product clarification, and application support.
- **Corporate Brochures & Catalogues:** Product information is shared through structured brochures and catalogues distributed via customer service channels.
- **Industry Events & Trade Exhibitions:** The Company regularly participates in automotive and manufacturing exhibitions, enabling stakeholders to engage with its offerings.

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

As a manufacturer primarily serving OEMs and Tier-1 customers, the Company adopts structured measures to promote safe and responsible usage of its products by downstream customers and end-users:

Key initiatives include:

- **Technical Documentation:** Detailed product specifications, application guidelines, and handling and safety instructions are provided to support proper integration into vehicle systems.
- **Quality Assurance Communication:** Updates relating to product safety, performance, or handling are promptly communicated through formal customer channels.
- **Continuous Feedback Loop:** Customer feedback is actively encouraged to identify potential risks and areas of improvement, enabling continuous enhancement of product safety and usability.

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

ASAL provides automotive sheet metal stampings, welded assemblies, sub-assemblies and structural components used in passenger vehicles, commercial vehicles and other automotive applications, and does not provide any essential services such as electricity, water, healthcare, banking etc.

Nevertheless, the Company has established structured communication and contingency mechanisms to effectively manage and communicate potential service disruptions:

- **Proactive Risk Communication:** Customers are informed in advance of foreseeable risks such as supply chain constraints or operational challenges through formal channels.
- **Business Continuity Measures:** Contingency plans, including alternate sourcing, backup production, and logistics arrangements, are implemented and communicated as required.
- **Dedicated Customer Interface:** Account managers and technical teams act as single points of contact, providing real-time updates and ensuring prompt issue resolution.
- **Collaborative Planning:** Regular engagement with customers supports demand forecasting, production alignment, and risk mitigation.
- **Escalation Framework:** A structured escalation matrix ensures timely intervention and visibility of critical issues at appropriate levels.

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These mechanisms ensure uninterrupted communication, minimize operational impact, and reinforce trust and reliability in our customer relationships.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes. In addition to statutory disclosures, the Company provides enhanced product information to OEM and Tier-1 customers, including:

- Detailed material and dimensional specifications
- Application and integration guidelines
- Handling, storage, and safety instructions

These measures ensure safe usage, facilitate seamless integration, and support customer engineering processes.

Yes. The Company periodically conducts structured customer satisfaction surveys across major operational locations. These surveys assess:

- Product quality and consistency
- Delivery timelines and logistics
- Technical support and responsiveness
- Overall service experience

Insights from the surveys are used to drive continuous improvement in product performance and customer engagement.