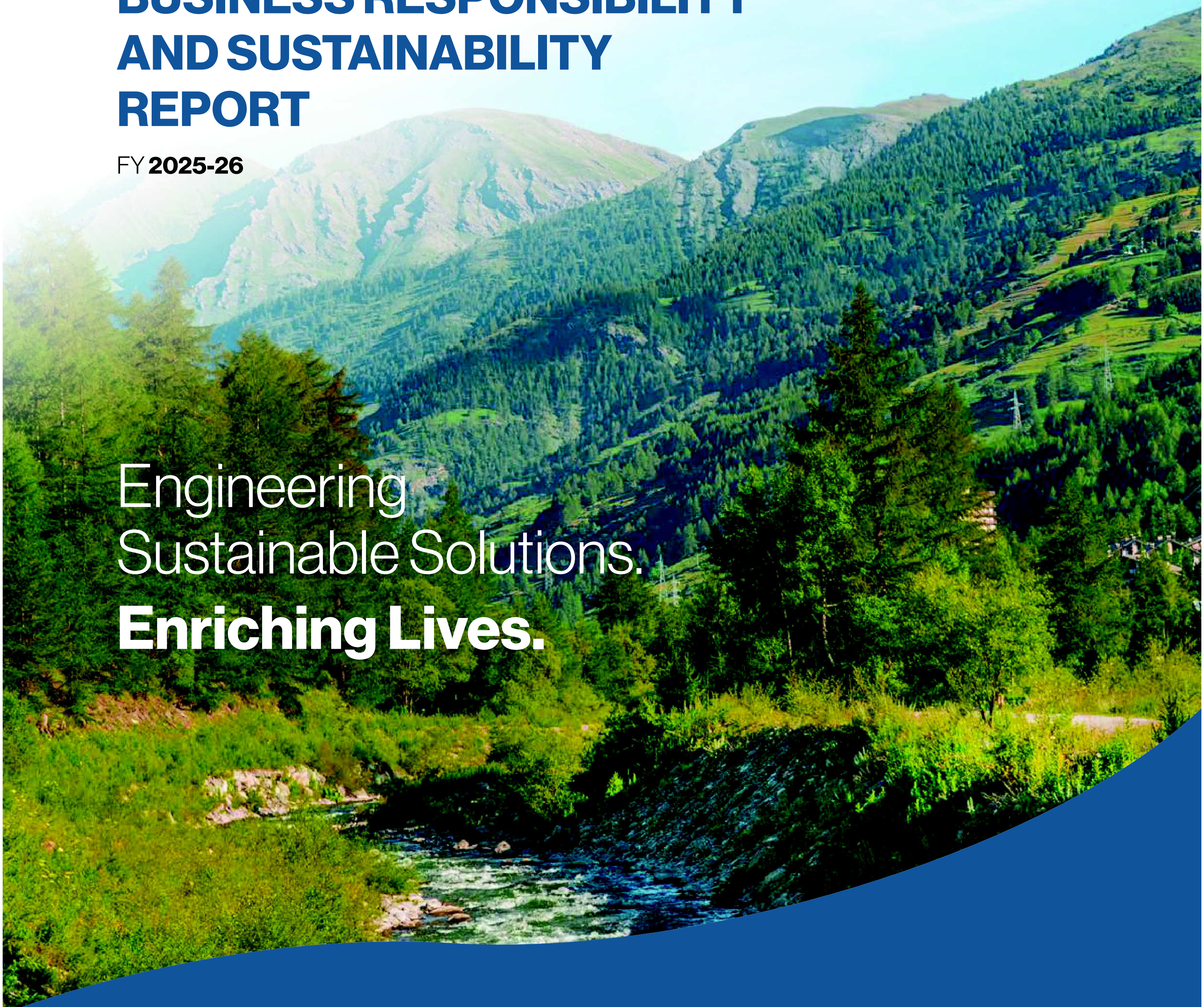
BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

FY **2025-26**



Engineering
Sustainable Solutions.
Enriching Lives.

Building a Resilient Tomorrow Through Responsible Today

ENVIRONMENTAL STEWARDSHIP | PARTNERSHIPS FOR SUSTAINABLE GROWTH | SOCIAL IMPACT | RESPONSIBLE GOVERNANCE | INNOVATION & EXCELLENCE

Introduction

WABAG, as one of the world's leading pure-play water technology companies, exists to address one of humanity's most critical challenges: ensuring sustainable access to clean water while building climate-resilient industries and communities. Guided by our purpose of creating a water-secure world and our vision " WABAGites enrich Life by Preserving Resources, Protecting Environment, Powering Economies through innovative and sustainable water solutions" sustainability is embedded into our strategy, operations, and long-term value creation approach. Through innovation, operational excellence, ethical governance, and responsible resource stewardship, WABAG delivers sustainable value to the investors, customers, communities, employees, and the environment.

In an era shaped by climate change, water scarcity, urbanisation, and increasing stakeholder expectations, WABAG's business model is inherently aligned with sustainable development and supports multiple United Nations Sustainable Development Goals (SDGs). The real impact of the business alignment with SDGs is presented below:

SDG	Business Value Created	Impact Delivered
SDG 6 – Clean Water & Sanitation	Safe drinking water, desalination, wastewater treatment and water reuse solutions	Cumulative Build Capacity since 1995 - 2026: • Producing 28.8 million m^3 clean water per day since 1995 • Recycling >3.1 million m^3 water per day • Purifying 28.9 million m^3 wastewater per day
SDG 7 – Affordable & Clean Energy	Energy-efficient treatment technologies, renewable power utilisation and resource recovery	• Recovering biogas through 79 anaerobic sludge treatment plant and utilising for green power generation of 48MW capacity since 1995 • Procured 100% Renewable Energy to WABAG House
SDG 8 – Decent Work & Economic Growth	Employment generation, capability development and local economic participation	• 2000+ employees • Great Place to Work • Most Preferred Workplace
SDG 9 – Industry, Innovation & Infrastructure	Advanced water technologies, digital solutions and resilient infrastructure	• 125+ IPRs developed in-house • 1,500+ Plants executed since 1995
SDG 11 – Sustainable Cities & Communities	Urban water supply, sanitation and wastewater infrastructure	• Among the World's Top 3 Largest Private Water Operator & Desalination Plant Suppliers • Touched 245 million lives globally since 1995
SDG 12 – Responsible Consumption & Production	Water recycling, circular water management and resource recovery	• Recycling >3.1 million m^3 water per day • 45 MLD Koyambedu TTRO is India's most technologically advanced reuse plant, powered by AI operational intelligence • Promoting Manufactured Water, Circular Economy and Resource (nutrients) Recovery through Technologies
SDG 13 – Climate Action	Climate-resilient water infrastructure and low-carbon operations	• Contributed to greenhouse gas emission avoidance through the generation of 48 MW of renewable electricity from biogas • Development of the Bio-CNG/Compressed Biogas (CBG) sector with approximately 100 CBG plants planned across the country

At WABAG, sustainability leadership is driven by measurable progress and climate resilience. Through advanced treatment technologies, digital optimisation, energy-efficient systems, and circular water solutions, we help industries and communities to reduce freshwater dependency, improve water-use efficiency, recover resources, and strengthen resilience against climate-related risks. Our climate-related assessments aligned with the recommendations of the Task Force on Climate-related Financial Disclosures, expansion of water positivity initiatives, and focus on low-carbon operations further reinforce our commitment to sustainable infrastructure development.

Sustainability at WABAG also extends to our people, governance, and partnerships. Through employee wellbeing initiatives, leadership development, diversity and inclusion, strong safety practices, ethical business conduct, and responsible supply chain management, we continue to build a resilient and future-ready organisation. As we move forward, WABAG remains committed to delivering innovative water solutions that protect ecosystems, empower communities, strengthen water security, and contribute meaningfully towards a sustainable and climate-resilient future.

Driving Environmental Sustainability and Operational Resilience

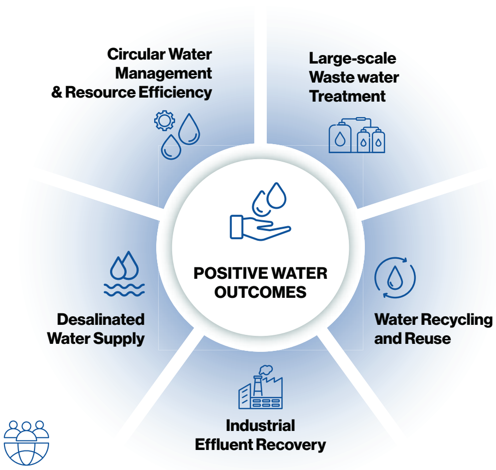
At WABAG, Environmental Sustainability is integrated into every aspect of our business. We continuously work to reduce our environmental footprint by improving resource efficiency, protecting ecosystem, minimizing emissions and promoting circular practices, while creating long term value for our stakeholders and the environment. The following section highlights some of the key initiatives undertaken during the year:

WABAG's Water Positive Commitment

"Water Positive" refers to the increased management and treatment of water and wastewater through industrial and municipal treatment plants, enabling sustainable water use, recycling, reuse, and improved water resource management for customers.

OUR TARGET
Achieve
50%
by **2030**

ACHIEVED
32%
in **2026**



OUR POSITIVE IMPACT

- More water returned to nature and communities
- Supporting water security and climate resilience
- Driving sustainable growth for the industries and cities
- Creating long-term value for the society and the environment

ALIGNING WITH ISO 46001 PRINCIPLES

As part of our continuous improvement journey, WABAG is exploring alignment of its operations and water management practices with ISO 46001 principles to reinforce global best practices in water stewardship, water-use efficiency, and sustainable water management.

- Water Stewardship
- Water-use Efficiency
- Sustainable Water Management
- Global Best Practices

Biodiversity Conservation and Ecosystem Stewardship

At WABAG, biodiversity protection is a core pillar of our environmental stewardship, deeply embedded into every stage of project planning and execution. We follow a structured approach guided by the principles of impact mitigation, strict regulatory compliance, and the implementation of site-specific Biodiversity Conservation Plans, ensuring that infrastructure development exists in harmony with ecological preservation. We translate these commitments into on-ground action through plantation of native-species, landscaping, and greenbelt development that restores local habitats and strengthens ecological connectivity. These efforts are further amplified by rigorous capacity-building programs that sensitize our workforce to ecological conservation.

As a global leader in water technology, WABAG's core business itself serves as a powerful enabler of environmental restoration and ecological resilience. During FY 2025–26, our water and wastewater treatment solutions operated at a significant scale, treating approximately 6,93,070 million liters of wastewater and preventing more than 1,00,000 tonnes of pollutants from entering natural water bodies. In addition, the reuse of treated water helped reduce dependence on freshwater resources, thereby supporting water security and alleviating stress on freshwater ecosystems.

Through these interventions, WABAG contributes to the protection and restoration of aquatic ecosystems by improving water quality, reducing pollution loads, and enhancing the long-term availability of water resources that sustain biodiversity. Complementing our water stewardship initiatives, we further strengthened terrestrial ecosystems during the year through the plantation of 7,500 native saplings. By promoting native species and increasing green cover, we support local flora and fauna, improve habitat quality, strengthen ecological connectivity, and contribute to the development of healthier, more resilient ecosystems.

Air Quality Management and Emission Control Initiatives

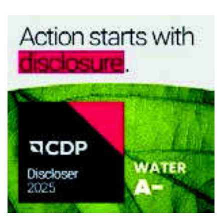
The Company adopts a proactive and structured approach to minimise air emissions across its project sites. Aligned with national Air Quality Standards and global best practices, including relevant guidelines of the International Finance Corporation, ADB, JICA, KfW and various multilateral, the Company integrates air pollution control measures within its Environment Management Plans (EMP) for EPC and O&M projects sites. Key measures include dust suppression through water sprinkling during material handling and transportation, landscaping to reduce wind-blown dust, periodic air quality monitoring through accredited third-party agencies, and barricading of construction zones to limit particulate dispersion. The Company also undertakes regular monitoring of key pollutants such as PM10, PM2.5, NOx, and SOx, along with training programs on air pollution risks and mitigation. Monitoring reports are submitted to regulatory authorities and clients to ensure compliance with the applicable standards.

Beyond project-site controls, WABAG contributes to reducing atmospheric emissions through the operation of wastewater treatment facilities across various geographies. These facilities capture methane generated during the sewage treatment process and convert it into a usable energy source, preventing its direct release into the atmosphere. Further, WABAG promotes Compressed Biogas (CBG) initiatives that upgrade captured biogas into a renewable fuel, supporting cleaner energy generation while reducing greenhouse gas emissions. Through these measures, the Company not only minimizes air emission impacts arising from its operations but also contributes to improved ambient air quality, while safeguarding the health and well-being of the employees, contractors, surrounding communities, and the environment.

Climate Risk Scenario Analysis and Strategic Resilience

WABAG has undertaken a comprehensive climate scenario analysis aligned with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) to assess the resilience of its business strategy under varying climate futures. The assessment evaluated both physical risks and transition risks across short, medium, and long-term horizons using internationally recognized climate pathways, including RCP 2.6, RCP 7.0, RCP 8.5, Net Zero Emissions (NZE), and Below 2°C scenarios. The analysis identified key physical risks such as floods, cyclones, extreme heat, and water stress, as well as transition risks related to low-carbon technologies, regulatory changes, market shifts, and evolving customer expectations. The findings further highlighted significant business opportunities arising from increasing demand for desalination, wastewater recycling, bioenergy generation, and sustainable water management solutions. Insights from the scenario analysis have been integrated into WABAG's enterprise risk management framework, climate transition planning, operational resilience strategy, and long-term net-zero roadmap, thereby strengthening the Company's preparedness for a low-carbon and climate-resilient future. Further details are available in www.wabag.com/

Further, WABAG's Environmental performance has been recognized globally through strong ratings by CDP, achieving an **"A-" rating in Water Security, "B" in Climate Change, and "A" in Supplier Engagement Assessment**. These ratings reflect the Company's robust governance framework, transparent disclosures, proactive climate and water risk management practices, and strong integration of sustainability across its operations and value chain.



The recognitions reaffirm WABAG's continued commitment towards environmental stewardship, resource efficiency, responsible supply chain practices, and climate-resilient infrastructure development, further strengthening its position as a trusted leader in sustainable water solutions.

A Legacy of Excellence: Over a Decade of Sustainability Leadership at WABAG House

With over twelve years of proven leadership in environmental stewardship, WABAG House stands as a definitive benchmark for high-performance corporate ecosystems. WABAG House demonstrates its sustainability leadership through sustainable architecture, efficient water and energy management, and a strong focus on employee well-being. During the year, WABAG House has secured awards and the same has listed below:

1. IGBC Platinum-Green Building Performance Excellence Award

WABAG House demonstrates excellence in sustainable design, water conservation, energy efficiency, environmental quality, innovation, and occupant well-being, contributing to its repeated Platinum certification and the IGBC Green Building Performance Excellence Award 2026.

2. IGBC Net Zero in Water Award

WABAG House demonstrates water conservation through reduced water consumption, wastewater reuse, and use of alternative water sources, supporting its Net Zero in Water achievement.

3. IGBC- Near Net Zero in Energy Award

WABAG House demonstrate energy-efficient systems, renewable energy usage, and implementation of carbon reduction measures.

4. IGBC Platinum-Health and Well-Being Award

WABAG House demonstrates that its pursuit of innovation remains deeply rooted in the holistic wellness of its people and the protection of the planet.

5. CII SR Industrial Climate Action Competition awards for excellence in

- **Water Stewardship**
- **Energy Efficiency and Renewable Energy**

WABAG's commitment to environmental stewardship and climate action has been recognized through several prestigious awards. Most notably, the Company received accolades at the CII Southern Region Industrial Climate Action Competition 2026 for excellence in Water Stewardship, as well as Energy Efficiency and Renewable Energy, reaffirming its leadership in sustainable infrastructure practices.

Social Performance: Empowering Our Greatest Asset

At WABAG, we recognize that our journey towards a water-secure future is powered entirely by the collective brilliance, resilience, and well-being of our people. Our social performance strategy is built on the conviction that a future-ready organization must be as invested in human capital as it is in technological innovation. We define our social impact through a holistic commitment to Human Capital Management, where we prioritize the safety, professional evolution, and inclusivity of our global workforce. By fostering an ecosystem of continuous learning and leadership mentorship, we ensure our teams are not just participants in the industry, but pioneers of it.

The following strategic initiatives and prestigious accolades stand as definitive testaments to our social efforts, anchoring our vision of a future where industrial progress and human prosperity grow together:

Building a Future-Ready Talent Pipeline

WABAG remains deeply committed to advancing employee capability as a driver of long-term growth and sustainability. This year, the organization strengthened its talent pipeline by onboarding 186 trainees from 11 leading institutions across India, spanning Graduate Engineer Trainees (GETs), Management Trainees (MTs), and Diploma Engineer Trainees (DETs). These young professionals undergo a comprehensive induction program at the Global Headquarters, designed to integrate them into a culture of innovation and collaboration. Guided by experienced mentors, this cohort brings fresh energy and technical capabilities essential for operational excellence.

National Skilling and Apprenticeship Support

In alignment with India's Viksit Bharat 2046 vision, WABAG actively participates in national skill development initiatives through the Board of Apprenticeship Training Scheme (BOATS). Our engagement with the National Apprenticeship Training Scheme (NATS) has successfully seen 168 apprentices enrolled and trained within the organization. This initiative not only reinforces national skilling goals but also ensures a steady stream of skilled technical talent ready to contribute to the water infrastructure sector.

Leadership Development: Young Entrepreneur Program (YEP)

We continue to invest in high-potential employees through the Young Entrepreneur Program (YEP), which bridges the gap between technical expertise and leadership. Currently, two participants are pursuing Executive MBAs at IIM Kozhikode to sharpen their strategic management skills, while enrolment for the next cohort is already in progress. This investment in advanced education underscores our commitment to building the next generation of intrapreneurs and organizational leaders.

Celebrating Excellence: The Extra Milers

The **"Extra Milers"** initiative is designed to nurture talent and inspire performance by recognizing individuals who demonstrate exceptional effort and potential.

Recognition is vital to WABAG's high-performance culture, exemplified by the "Extra Milers" and "Emerging Talents" initiatives. Recently, seven trainees were honored for their outstanding contributions, while 32 employees have been nominated for the Extra Miler 2025 cohort. By celebrating those who go above and beyond, we inspire a workforce that is motivated to drive innovation and sustainable organizational growth.

Global Business Insights and Mentorship: Fuelling Strategic Execution

For a global leader in complex water infrastructure, the transition from visionary engineering to operational reality requires world-class execution and robust governance. During the **Global Business Conference 2026**, WABAG bridged this gap by hosting exclusive leadership interactions with distinguished visionaries whose experiences mirror our own scale of ambition. The session with **Dr. Sudhanshu Mani**, the architect of the Vande Bharat Express, provided a blueprint for WABAG's indigenous innovation and "execution excellence" in large-scale projects. Complementing this, **Mr. R. Gopalakrishnan**, former Director of Tata Sons, offered profound insights into corporate governance and ethical decision-making. For WABAG, these mentorship sessions are more than academic; they are strategic catalysts that sharpen our leadership's ability to navigate global volatility and transform bold sustainability goals into impactful, high-performance realities for our stakeholders.

Digital Transformation in Learning: WABAG Gurukool

To foster a culture of continuous learning, WABAG has successfully scaled its digital learning portal, WABAG Gurukool, in partnership with Tesseract Learning. The platform, powered by the Kredo LMS, provides a seamless, mobile-friendly experience that merges traditional educational philosophies with modern micro-learning techniques. With 40 courses already published and over 500 users having completed training to date, the initiative is set for rapid expansion with an additional 100+ courses targeted for the coming year. This digital ecosystem serves as a powerful enabler for professional development and organizational knowledge enhancement.

Driving Sustainable Innovation Through a People-First Culture

At WABAG, we firmly believe that a great workplace is built not merely through policies and processes, but through people who bring trust, collaboration, commitment, and shared purpose into their everyday work.

Reflecting our people-first culture, WABAG is proud to be certified as a **“Great Place to Work”** for the period February 2026 to February 2027. This recognition reflects the trust, collaboration, and commitment demonstrated by our employees and was made possible through their active participation and valuable feedback. It reinforces our commitment to fostering an inclusive workplace where employees feel valued, empowered, and inspired to grow together.

At the core of our mission is a deep-seated commitment to our people, recently celebrated as we were named the **‘Most Preferred Workplace 2025–26’** for the third consecutive year. This recognition from Team Marksmen, in collaboration with India Today and Business Standard, highlights our success in building an inclusive environment where WABAGites are empowered to innovate. By harmonizing our focus on wellness with a culture built on trust and passion, we ensure our social impact is as profound as our environmental stewardship, proving that our people are the true engine behind our sustainable future.

Cultivating an Entrepreneurial Mindset

At WABAG, innovation is more than a value, it is a mindset embedded across the organization. We believe every WABAGite can think creatively, take ownership, and contribute beyond defined roles to drive meaningful impact. We do not merely speak about innovation; we actively nurture it through leadership-driven initiatives that encourage employees to think beyond their responsibilities and contribute to the Company’s long-term growth journey. This culture of intrapreneurship is personally championed by our Chairman and Managing Director, Rajiv Mittal, through dedicated Entrepreneurship Masterclasses that inspire employees at every level to innovate, solve challenges, and shape the future of the organization. By fostering creativity, collaboration, calculated risk-taking, and continuous learning, WABAG reinforces that entrepreneurial skills are not only innate qualities, but capabilities that can be nurtured and strengthened over time.

Commitment to Diversity and Inclusion

Diversity is a cornerstone of WABAG’s recruitment strategy, fostering a workforce enriched by academic excellence, diverse perspectives, and inclusive opportunities. WABAG is committed to providing a safe, respectful, and equitable workplace for the employees of all genders, supported by a robust Prevention of Sexual Harassment (POSH) framework and an active Internal Committee. The Company conducts regular training and awareness programs to strengthen the employees understanding of workplace ethics, gender sensitivity, safety, and respectful conduct, reinforcing an inclusive and secure work environment for all.

The most recent on boarding cohort reflects this ongoing commitment to inclusivity, achieving a significant gender diversity ratio of 34.62% female and 65.38% male. By actively nurturing a diverse workforce across all functions, WABAG reinforces its focus on building a future-ready team that reflects the global communities it serves.

Women's Day: Celebrating Inclusion and Empowerment

At WABAG, our Women's Day celebrations recognize and celebrate the contributions of the **Women of WABAG (WOW)** while reinforcing our commitment to diversity, inclusion, and equal opportunities. During the year, women employees showcased their talents through dedicated stalls, fostering creativity and empowerment. Reflecting the spirit of **"Give and Gain,"** a portion of the proceeds was contributed to an orphanage, making the celebration socially meaningful.

SparXx: Igniting Energy and Strengthening Team Spirit

At WABAG, employee engagement remains central to fostering a collaborative and high-performing workplace culture. Through SparXx, our flagship employee engagement initiative, we create opportunities for the employees to connect, collaborate, and grow beyond routine work environments. More than just an engagement platform, SparXx promotes cross-functional interaction, strengthens camaraderie, and nurtures a strong sense of belonging, reinforcing the spirit of One WABAG Family. During the year, the employees actively participated in table tennis, badminton, cricket, and carrom tournaments, alongside vibrant celebrations of Onam, Diwali, Raksha Bandhan, Christmas, New Year, Pongal, and Holi, fostering collaboration, cultural connectedness, and workplace camaraderie.

Employee Health and Well-being

At WABAG, employee health and well-being remain a key priority, strengthened through a range of initiatives aimed at promoting holistic wellness across both corporate and site operations. Programs such as yoga sessions, mental health and stress management initiatives, and annual medical health check-ups are conducted to support the employees' physical and psychological well-being. These well-being initiatives are further extended to site-level employees and workers, ensuring inclusive access to mental health support and health camps. Going beyond conventional wellness programs, WABAG has taken an additional step to safeguard the health of the employees and workers at Sewage Treatment Plant (STP) sites by providing Hepatitis B vaccination drives, recognizing potential occupational health risks and reinforcing its commitment to preventive healthcare, workplace safety, and overall employee well-being.

Reflecting the effectiveness of these efforts, WABAG's Arogya workplace wellness initiative received **the Platinum Award at the Arogya Healthy Workplace Awards**, reaffirming our commitment to employee well-being.

Setting New Benchmarks in EHS

Our commitment to responsible project execution was prominently recognized at the **CII-EHS Excellence Awards 2025**, where WABAG secured two major accolades in the construction sector. The **Gold Award** for our flagship **400 MLD Perur SWRO** project and the Bronze Award for the **52 MLD RIL Jamnagar SWRO** project underscore our ability to scale complex water infrastructure while maintaining uncompromising safety standards.

These honors reflect a deep-rooted culture of operational excellence, where rigorous Environment, Health, and Safety (EHS) practices are integrated into every phase of construction. By prioritizing the well-being of our workforce and the integrity of our environmental footprint, we continue to demonstrate that world-class project delivery and sustainable practices go hand-in-hand.

SECTION A: GENERAL DISCLOSURES

I. Details of the Listed Entity

1.	Corporate Identity Number (CIN) of the Listed Entity:	L45205TN1995PLC030231
2.	Name of the Listed Entity:	VA TECH WABAG LIMITED
3.	Year of incorporation:	1995
4.	Registered office address:	"WABAG HOUSE", NO. 17, 200 FEET THORAIPAKKAM - PALLAVARAM MAIN ROAD, SUNNAMBU KOLATHUR CHENNAI 600117, TAMIL NADU
5.	Corporate address:	"WABAG HOUSE", NO. 17, 200 FEET THORAIPAKKAM - PALLAVARAM MAIN ROAD, SUNNAMBU KOLATHUR CHENNAI 600117, TAMIL NADU
6.	E-mail:	companysecretary@wabag.in
7.	Telephone:	+ 91 44 6123 2323
8.	Website:	www.wabag.com
9.	Financial year for which reporting is being done:	April 01, 2025 - March 31, 2026
10.	Name of the Stock Exchange(s) where shares are listed:	National Stock Exchange of India Limited BSE Limited
11.	Paid-up Capital:	INR 12,46,19,190 /-
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	Name: Mr. S Varadarajan Designation: Whole Time Director & Chief Growth Officer Telephone: +91 44 6123 2323 Email ID: varadarajan@wabag.in
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together):	The disclosures under this report are made on a Standalone basis, unless otherwise specified.
14	Name of assessment or assurance provider	KBS Certification Services Limited
15	Type of assessment or assurance obtained	Limited Assurance done for Water, Energy and Emissions (Scope1, Scope 2 and Scope 3)

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
1.	Engineering, Procurement and Construction and Operation and Maintenance of water and waste water treatment plants including PPP projects under HAM and BOOT Models. [Group Code: "E" & "F"]	a) EPC of Water and Waste water treatment Plants including Desalination, Reuse and recycle of waste water, industrial effluent treatment, Sewage treatment and handling of sludge for production of green power and resource recovery. [Code: "F2" Instruction Kit for e-Form MGT-7 for filing Annual Return of the Company]	83%
		b) O&M of above facilities. [Code: "E1", "E2" & "E3" – Instruction Kit for e-Form MGT-7 for filing Annual Return of the Company]	17%

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

S. No.	Product / Service	NIC Code	% of total Turnover contributed
1	Water collection, treatment and supply	3600	100%
2	Sewerage *	3700	
3	Construction of utility projects	4220	
4	Construction and repair of sewer systems including sewage disposal plants and pumping stations	42205	

* The Company also deals with Industrial waste water treatment plants, Sludge management, O&M of all types of plants.

III. Operations

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

Location	Number of plants	Number of offices	Total
National	82	5	87
International	20	12	32

Note: *It Includes both EPC and O&M sites not owned by the Company.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	16
International (No. of Countries)	25

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

43%

c. A brief on types of customers

The Company serves a diverse clientele encompassing Municipalities seeking reliable public water infrastructure and industries like refineries, power plant, requiring specialized processes and effluent treatments focused on sustainable development, all benefitting from the Company's tailored, technologically advanced and globally recognized water treatment solutions.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	EMPLOYEES					
1.	Permanent (D)	1,234	1,109	89.9%	125	10.1%
2.	Other than Permanent (E)	109	96	88.1%	13	11.9%
3.	**Total employees (D + E)**	**1,343**	**1,205**	**89.7%**	**138**	**10.3%**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	WORKERS					
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	169	166	98.2%	3	1.8%
6.	**Total workers (F + G)**	**169**	**166**	**98.2%**	**3**	**1.8%**

Note: % of female employee stand at 12.7% including the apprentice.

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	DIFFERENTLY ABLED EMPLOYEES					
1.	Permanent (D)	5	5	100%	0	0%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	**Total differently abled employees (D+E)**	**5**	**5**	**100%**	**0**	**0%**
	DIFFERENTLY ABLED WORKERS					
4.	Permanent (F)	0	0	0%	0	0%
5.	Other than permanent (G)	2	2	100%	0	0%
6.	**Total differently abled workers (F + G)**	**2**	**2**	**100%**	**0**	**0%**

21. Participation/Inclusion/Representation of women:

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67%
Key Management Personnel	6	0	-

Key Management Personnel included the Chairman and Managing Director (CMD), Whole Time Director (WTD) & Chief Growth Officer (CGO), Chief Finance Officer (CFO), Chief Executive Officer (CEO) - India Cluster, CFO - India cluster and Company Secretary (CS) & Compliance Officer.

22. Turnover rate for permanent employees and workers

Particulars	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	20.60%	22.44%	20.77%	21.44%	30.00%	22.15%	24.16%	25.00%	24.24%
Permanent Workers	0%	0%	0%	0%	0%	0%	0%	0%	0%

The organization has achieved a consistent improvement in employee retention over the past years through targeted efforts leading to a successfully reducing the total turnover rate from 24.24% in FY 2023-24 to 20.77% in the current FY 2025-26. This steady decline reflects the positive impact of ongoing retention initiatives and improved workplace stability. To build on this momentum, management has implemented a strategic plan to further optimize engagement and streamline talent management, with the specific objective of continuous improvement in this area.

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. a. 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.	VA TECH WABAG (SINGAPORE) PTE LTD, SINGAPORE	Subsidiary	100%	Yes
2.	VA TECH WABAG (PHILIPPINES) INC., PHILIPPINES	Subsidiary	100%	Yes
3.	VA TECH WABAG LIMITED PRATIBHA INDUSTRIES LIMITED JV, NEPAL	Subsidiary	-	Yes
4.	WABAG MUHIBBAH JV SDN BHD, MALAYSIA	Subsidiary	70%	Yes
5.	VA TECH WABAG MUSCAT LLC, OMAN	Subsidiary	70%	Yes
6.	WABAG BELHASA JV WLL, BAHRAIN	Subsidiary	49%	Yes
7.	VA TECH WABAG AND ROOTS CONTRACTING LLC, QATAR	Subsidiary	60%	Yes
8.	GANGA STP PROJECT PRIVATE LIMITED, INDIA*	Associate	51%	Yes
9.	DK SEWAGE PROJECT PRIVATE LIMITED, INDIA**	Subsidiary	100%	Yes
10.	GHAZIABAD WATER SOLUTIONS PRIVATE LIMITED, INDIA	Subsidiary	100%	Yes
11.	KOPRI BIO ENGINEERING PRIVATE LIMITED, INDIA	Subsidiary	51%	Yes
12.	GHAZIABAD BIOENERGY PRIVATE LIMITED	Subsidiary	51%	Yes
13.	NORTH CHENNAI TRU WATER PRIVATE LIMITED***	Subsidiary	100%	Yes
14.	VA TECH WABAG GmbH, AUSTRIA	Subsidiary	100%	Yes
15.	VA TECH WABAG DEUTSCHLAND GmbH, GERMANY	Subsidiary	100%	Yes
16.	VA TECH WABAG TUNISIE S.A.R.L, TUNISIA	Subsidiary	100%	Yes
17.	VA TECH WABAG SU TEKNOLOJISI VE TIC, A.S. TURKEY	Subsidiary	100%	Yes
18	WINDHOEK GOREANGAB OPERATING COMPANY (PTY) LIMITED, NAMIBIA	Associate	33%	Yes

*Economic interest held by the Company is 26% and 51% equity held by the Company

**Economic interest held by the Company is 49.80% and 100% equity held by the Company

*** The wholly owned subsidiary was incorporated on April 01, 2026

VI. CSR Details

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

YES

ii. Turnover (in Rs.): 32,47,76,11,556

iii. Net worth (in Rs.): 21,08,20,00,000

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:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, Policies are available on www.wabag.com/investors/	24	0		26	0	
Investors (other than shareholders)		3	0		4	0	
Shareholders		0	0		0	0	
Employees and workers		157	0		184	0	
Customers		0	0		0	0	
Value Chain Partners		0	0		0	0	
Others		0	0		0	0	

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

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate Change	R	Increasing extreme weather events (cyclones, floods, heat waves) can disrupt projects, causing asset damage and safety risks. These impacts may lead to delays, cost escalations, and supply chain disruptions affecting project timelines. Evolving climate regulations and decarbonization expectations may further increase compliance requirements and influence technology and financing decisions.	Climate risks are mitigated through integration of climate risk assessment into enterprise risk management and across the project lifecycle, including site selection, design, and execution. The Company adopts resilient engineering practices, climate-adaptive infrastructure design, and robust contingency planning to minimize disruptions. Additionally, focus on energy efficiency, renewable energy adoption, and alignment with global frameworks such as TCFD and ISO strengthens climate governance and performance monitoring.	Negative
		O	Climate-driven water stress is increasing demand for treated and climate-resilient solutions such as desalination and water reuse. Deployment of energy-efficient, low-carbon technologies enhances sustainability and operational efficiency. Integration of renewable energy and circular water solutions further supports long-term value creation and market positioning.	NA	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Water Stewardship & Water Security	O	Growing global demand for sustainable water infrastructure, wastewater recycling, desalination, industrial water reuse, Zero Liquid Discharge (ZLD), and circular water solutions presents significant business opportunities for WABAG. Increasing focus by governments and industries on water security, resilience, and water-positive strategies is accelerating investments in advanced treatment technologies and integrated water management solutions, strengthening WABAG's market position and long-term growth potential.	NA	Positive
3	Circular economy Practices	O	Recovery of treated water, sludge-to-energy (biogas), and resource recovery from wastewater aligns with WABAG's technology capabilities, reducing resource dependency and enhancing lifecycle efficiency.	NA	Positive
4	Timely Project Execution (EPC & O&M)	R	Delays in EPC execution or O&M performance can impact cash flows, LD exposure, client relationships, and project profitability.	Execution risks are managed through delay analysis, catch-up planning, and periodic reviews, supported by resource optimization and advanced construction technologies. Multi-shift execution is adopted, where required, to address bottlenecks and maintain project timelines.	Negative
		O	Timely execution capability always enhances the credibility in protecting the project results and strengthen the repeat business.	NA	Positive
5	Occupational Health & Safety (OHS)	R	Ensuring a safe workplace is critical for operational continuity across all functions. The Company prioritizes the implementation of advanced and customized occupational health and safety (OHS) practices to prevent incidents and maintain compliance. A strong focus on proactive safety measures supports a secure, productive work environment and enables sustainable operations.	OHS risks are managed through hazard assessments, regular training, and use of appropriate PPE. Safety inspections / audits, emergency preparedness, health monitoring, and incident reporting systems are in place with strict regulatory compliance. These are supported by a formal EHS Policy and ISO 45001:2018 implementation.	Negative
6	Quality Control (QC)	R/O	Maintaining and exceeding committed water quality standards is critical for WABAG, as any deviation may pose risks to reputation, project timelines, and client assurance. Ineffective quality control can impact timely delivery, customer trust, and long-term relationships. Conversely, strong QC practices safeguard brand value, enhance client confidence, and enable consistent delivery, creating long-term economic benefits and strengthening customer relationships.	Quality risks are mitigated through a Standardized QC protocols, competency-based inspections, performance monitoring, customer feedback, and ISO 9001:2015 across all functions, ensuring consistent quality assurance and delivery.	Negative/ Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Innovation and Digitization	O	For WABAG, innovation and digitization in water management are strategic enablers to enhance sustainability, meet evolving regulatory requirements, and drive economic value. Adoption of advanced and digital technologies (SCADA, remote monitoring, AI-based optimization) improves plant efficiency, optimizes resource utilization, and reduces environmental impact. These capabilities strengthen operational excellence and provide a competitive edge in the global water solutions market.	NA	Positive
8	Employee training and development	O	Continuous learning and skill development are prioritized to enhance employee engagement and productivity, while ensuring alignment with industry best practices. Investing in individual growth strengthens organizational resilience and enables adaptability in a dynamic business environment.	NA	Positive
9	Ethics and integrity	R/O	Upholding ethics, transparency, and accountability is essential for protecting WABAG's reputation and enabling sustainable long-term value creation. Strong ethical practices enhance stakeholder trust, customer loyalty, investor confidence, and regulatory compliance, positioning the Company as a responsible industry leader. Conversely, any lapse or inconsistent adherence to ethical standards may undermine stakeholder confidence and adversely impact brand image.	Ethical risks are mitigated through regular awareness and training sessions that reinforce the Company's commitment to high standards of ethics, integrity, transparency, and accountability across all functions.	Negative/ Positive
10	Intellectual Property	R / O	Intellectual property is a key enabler of WABAG's competitive advantage, with innovations protected through patents, trademarks, and proprietary know-how. Effective IP management supports differentiation, innovation-led growth, and long-term value creation. However, risks such as leakage of confidential information and potential infringement by competitors may impact business value and market position.	IP risks are mitigated through a multi-layered approach, including the employee awareness and training on IP protection, collaboration with patent attorneys for filing and portfolio management, and robust data security measures during stakeholder interactions. Confidentiality is reinforced through Non-Disclosure Agreements (NDAs) and stringent clauses in contracts with the employees, partners, and vendors to safeguard proprietary information.	Negative / Positive
11	Community engagement	O	WABAG recognizes that business success is closely linked to community well-being, creating opportunities through active engagement and inclusive development initiatives. By focusing on sustainable water management, local participation, and regular stakeholder interactions, the Company fosters community ownership and trust. Strategic project siting and initiatives in education, employability, livelihood, and health contribute to local upliftment while driving mutual growth and long-term development.	NA	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
12	Sustainable Supply Chain	R	WABAG's reliance on global suppliers for specialized materials and equipment exposes it to ESG risks, including supply disruptions, regulatory non-compliance, and environmental or social issues within the value chain. These challenges may lead to project delays, cost escalations, and potential reputational impacts. Additionally, increasing expectations from frameworks such as CDP on value chain transparency and climate performance add to compliance and reporting requirements.	The Company mitigates these risks through a robust Vendor Code of Conduct that sets clear expectations on labor practices, human rights, environmental stewardship, and ethical business conduct. ESG criteria are integrated into vendor selection and evaluation, supported by periodic supplier assessments, continuous engagement, and capacity-building initiatives to enhance sustainability performance. Transparent communication, supplier alignment with sustainability standards, and diversification of critical vendors further strengthen supply chain resilience and reduce overall risk.	Negative
13	Energy Intensity of Operations	R/O	Energy-intensive processes increase operating costs and exposure to emissions-related risks, particularly in treatment and desalination operations. Fluctuations in energy prices and regulatory pressures on emissions may impact project viability and margins. However, improving energy efficiency and optimizing processes can significantly enhance cost competitiveness and operational performance.	Energy-related risks are managed through deployment of energy-efficient technologies and process optimization across projects and operations. Renewable energy integration, including solar hybrid systems and biogas utilization, is leveraged to reduce dependence on conventional energy sources. Continuous monitoring systems are implemented to track performance, improve efficiency, and reduce energy consumption and emissions.	Negative/ Positive
14	Biodiversity & Ecosystem Impact	R/O	WABAG's projects, particularly desalination plants, STPs, and discharge systems, may impact marine and freshwater ecosystems through intake, discharge, and land use changes, posing regulatory, operational, and reputational risks. At the same time, sustainable water treatment and responsible discharge management create opportunities to enhance ecosystem health and environmental stewardship.	The Company mitigates these risks through environmental impact assessments, eco-sensitive design of intake and outfall systems, and strict regulatory compliance. Treated water discharge is managed to support local water bodies, while tree plantation initiatives across sites help enhance biodiversity and ecological balance.	Negative / positive

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:

Disclosure Questions	Principles								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
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
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://www.wabag.com/investors/								
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)	Y	Y	Y	Y	Y	Y	Y	Y	Y

4. Name of the national and international codes / certifications / labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, and Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.

The Company has its policies in line with the international standards and practices:

P1: SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Code of Conduct, Governance Policies;

P2: ISO 14001, ISO 45001;

P3: Factories Act, 1948, Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996, ISO 45001, Labor law and regulation (ILO) standards;

P4: IFC, World Bank, ADB Safeguards, Grievance Redressal Mechanisms;

P5: Factories Act, 1948, UNGP, ILO, Labor Laws, Vendor Code of Conduct;

P6: ISO 14001, ISO 14064, The GHG Protocol Corporate Accounting and Reporting Standard, CII-IGBC -Platinum rated certification, Near Net Zero in Energy, Net Zero in Water, GWI;

P7: Industry engagement frameworks – like CII, ASSOCHAM, MCC etc;

P8: CSR disclosures pursuant to Section 135 of the Companies Act, 2013;

P9: ISO 9001, Grievance Redressal Systems, Cybersecurity Compliance Certificate (equivalent to ISO27001).

Disclosure Questions	Principles								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
5 Specific commitments, goals and targets set by the entity with defined timelines, if any.	i	g	e, f		e	a, b, c, d, h,			
6 Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	i	g	e, f		e	d, h			

S. No.	Specific Commitments for WABAG House
a)	Platinum Certification in IGBC
b)	Near Net Zero Energy
c)	Net Zero Water

S. No.	Goals	Base year	Target	Target Year	Achieved
d)	Increase in water positivity	2024	50%	2030	32%
e)	Zero Incidents (Zero LTIFR)		0		0.28
f)	Gender diversity	2024	12%	2030	10.3%
g)	Sustainable Vendor chain	2024	30%	2030	28%
h)	Carbon Emission reduction	2024	20%	2035	50%
i)	Periodic compliance of the SEBI Regulation Amendments (including Industry Standard Note) w.r.t Governance		100%		100%

Governance, leadership and oversight

7. Statement by the director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements:

At WABAG, sustainability is intrinsic to our purpose of delivering innovative and resilient water solutions. While our core business inherently contributes to environmental stewardship, we recognize that scaling our global operations brings evolving ESG challenges—particularly in managing energy intensity, resource efficiency, and ensuring responsible practices across a diverse project and supply chain footprint. Additionally, advancing safety performance towards a zero-incident culture and improving diversity across our workforce remain key areas of focus.

Our ESG strategy is anchored in clear, time-bound targets aligned with long-term value creation. We have committed to achieving a 50% water-positive impact by 2030, and have progressed to 32%, reflecting steady advancement in enhancing water availability and reuse. In safety, while our goal remains zero incidents (Zero LTIFR), we recorded 0.28, reinforcing the need for continued strengthening of our safety culture and systems. On diversity, we are working towards 12% gender representation by 2030, with current levels at 10.3%, demonstrating gradual improvement. Our ambition to build a sustainable vendor ecosystem (30% by 2030) has reached 28%, driven by increased supplier engagement and ESG integration. Notably, we have exceeded our carbon emission reduction target, achieving 50% reduction against a 20% target, reflecting strong progress in energy efficiency, low-carbon solutions and use of renewable power at office and site. We have also ensured 100% compliance with the SEBI's regulatory requirements, including all applicable amendments and industry standards, underscoring our commitment to robust governance.

During the year, we strengthened our ESG framework through enhanced governance oversight, comprehensive materiality assessments, and alignment with global best practices. We continued to deploy advanced energy-efficient technologies, expanded water recycling and reuse initiatives, and reinforced circularity principles across the projects. Our focus on health and safety remains paramount, with structured systems for risk identification, its mitigation, and continuous engagement with the employees and partners to drive a proactive safety culture.

We also recognize that our impact extends beyond operations. Through our projects, we enable access to clean water and sanitation in water-stressed regions, contributing to improved public health and community resilience. At the same time, we are deepening engagement with our supply chain to embed sustainability principles and drive collective progress.

Looking ahead, we remain committed to transparent disclosures, continuous improvement, and innovation-led sustainability. By integrating ESG into our business strategy and decision-making, we aim to address global water challenges while delivering sustainable and inclusive growth for all the stakeholders.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

Mr. S Varadarajan, Whole Time Director and Chief Growth Officer

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 Company has established a robust, multi-tiered governance structure to drive its sustainability agenda. At the apex the Board-level Sustainability Committee, which is responsible for setting the overall sustainability vision, providing strategic direction, ensuring governance and oversight, and reviewing performance against defined ESG targets. This structured framework enables effective integration of sustainability into business decision-making and ensures alignment across operational, strategic, and governance levels, reinforcing the Company's commitment to long-term sustainable value creation.

10 Details of Review of NGRBCs by the Company:

Periodic reviews are conducted by the Company internally, however specific issues on NGRBCs are also addressed on a need to need basis.

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board / Any other Committee									Frequency [Annually (A) / Half-yearly (HY) / Quarterly (Q) / Any other – please specify]								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, by the Sustainability Working Group									A	A	A	A	A	A	A	A	A
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes, by the Sustainability Working Group									A	A	Q	H	A	Q	A	A	A

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.

Yes

P3: Bureau Veritas

P5: Bureau Veritas

P6: KBS Certification Services Limited

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

Questions	Principles								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable since the policies of the Company cover all Principles on NGRBCs.								
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

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

01 Principle:

Businesses should Conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programs
Board of Directors (BoDs)	7	Regulatory compliance requirements, risk management and ESG performance.	100%
Key Managerial Personnel	14	Corporate governance, the Companies Act, 2013, SEBI regulations applicable to the company, ESG performance, POSH, etc.	100%
Employees other than BoDs & KMPs	168	Code of conduct, WABAG Values, POSH, Wellbeing - physical, financial, mental, safety sessions, skill development and function specific sessions.	100%
Workers	15	Health and Safety, Wellbeing sessions, skill development sessions.	100%

2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators / law enforcement agencies / judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the Regulatory / enforcement agencies / judicial institutions	Amount (in INR)	Brief of the Case	Has the appeal been preferred? (Yes / No)
Penalty / Fine	All disclosures made under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 were available on the Company's Website. Web link: https://www.wabag.com/investor-communications/				
Settlement					
Compounding Fee					

Monetary				
	NGRBC Principle	Name of the Regulatory / enforcement agencies / judicial institutions	Brief of the Case	Has the appeal been preferred? (Yes / No)
Imprisonment	-	-	-	-
Punishment	-	-	-	-

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

Case Details	Name of the Regulatory / enforcement agencies / judicial institutions
All disclosures made under Regulation 30 of the SEBI (LODR) Regulations, 2015 were available on the Company's Website. Web link: https://www.wabag.com/investor-communications/	

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

Yes. WABAG has an Anti-Bribery and Anti-Corruption (ABAC) Policy (https://www.wabag.com/wp-content/uploads/2025/07/Policy-on-Anti-Bribery-Anti-Corruption.pdf) aligned with Principle 1, supported by its Code of Conduct applicable to the employees and value chain partners, with zero-tolerance towards corruption and embedded monitoring and compliance mechanisms.

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

No Directors / KMPs / employees / workers were involved in bribery / corruption both in FY 2025-26 and FY 2024-25. On above grounds, no action was taken by any law enforcement agency.

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

6. Details of complaints with regard to conflict of interest:

No complaints were received with regard to conflict of interest against the Directors / KMPs in FY 2025-26 and FY 2024-25.

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	-	-	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	-	-	-

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:

Nil

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables (current trade payables)	174	158

9. Openness 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, in the following format:

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	N.A	N.A
	b. Number of trading houses where purchases are made from	N.A	N.A
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	N.A	N.A
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	N.A	N.A
	b. Number of dealers / distributors to whom sales are made	N.A	N.A
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	N.A	N.A
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2%	2%
	b. Sales (Sales to related parties / Total Sales)	1%	4%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	100%
	d. Investments (Investments in related parties / Total Investments made)	98%	100%

Leadership Indicators

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

The Company is committed to conducting business in ethical fair, legally, environment and socially responsible manner. The Company's business partners are integral part of the ecosystem and the Company encourages the business partners to be responsible corporate citizens. The Company has in place the documented code of conduct for business partners to emphasize in the area of business integrity, human rights, labor practices and environment stewardship etc. The Company takes confirmation from the business partners on acceptance and adherence to the code of conduct.

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
3,674	Basics of ESG, training on 9 Principles of BRSR, carbon footprint, energy management, water and waste management and improvement, basics of safety, understanding Vendor Code of Conduct.	~70%

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 a Code of Conduct for the Board of Directors that provides clear guidelines for identifying, avoiding, and disclosing actual or potential conflicts of interest with the Company. An annual declaration confirming adherence to the Code is obtained from all Board members.

02 Principle:

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

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:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	100%	100%	The R&D expenditures were spent in specific technologies to improve the environment. The Specific technologies including: 1. Zero liquid discharge, 2. Ceramic Membranes, 3. Compressed Bio Gas, 4. Ultra-Pure Water Treatment.
Capex	100%	100%	WABAG operates in the business of pollution control, and its investments and capital expenditure are aligned with this focus.

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

Yes.

The Company has procedures in place for sustainable sourcing, including a Code of Conduct and a structured vendor selection process that ensures compliance with applicable legal, health, safety, environmental (HSE), and corporate governance requirements.

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

- 28 % of inputs were sourced from the supplier who follows sustainability practices.

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 does not have a specific product for end-of-life reclamation. However, at project and operational sites, systems are in place to recycle, reuse, and dispose waste in according to regulatory requirements during construction and operation.

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.

No.

As the business of the Company is EPC, O&M and the waste generated is incidental to the EPC and O&M operation, therefore EPR is not applicable to our activity. However, the waste generated at site are disposed according to the Central Pollution Control Board (CPCB) / State Pollution Control Board (SPCB) guidelines.

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 in the following format?

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
Not Applicable.					

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
Not Applicable		

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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NA	NA	NA

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

Particulars	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

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	

03 Principle:

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

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	1,109	1,109	100%	1,109	100%			-	-	-	-
Female	125	125	100%	125	100%	125	100%	-	-	-	-
Total	**1,234**	**1,234**	**100%**	**1,234**	**100%**	**125**	**10.1%**	**-**	**-**	**-**	**-**
Other than Permanent employees											
Male	96	96	100%	96	100%			-	-	-	-
Female	13	13	100%	13	100%	13	100%	-	-	-	-
Total	**109**	**109**	**100%**	**109**	**100%**	**13**	**11.9%**	**-**	**-**	**-**	**-**

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

Category	% of workers 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	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Other than Permanent employees											
Male	166	166	100%	166	100%	-	-	-	-	-	-
Female	3	3	100%	3	100%	3	100%	-	-	-	-
Total	**169**	**169**	**100%**	**169**	**100%**	**3**	**2%**	**-**	**-**	**-**	**-**

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

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company.	0.12%	0.14%

2. Details of retirement benefits, for Current Financial Year and Previous Financial Year:

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	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	Deducted and deposited with the authority (Y/N/N.A.)
PF*	100%	100%	Y	100%	The Company does not have any workers in this financial year	Y
Gratuity	100%	100%	Y	100%		Y
ESI **	100%	100%	Y	100%		N.A

* The above benefits are provided to employees and exclude consultants and trainees.

**Eligible employees and workers are covered under ESI.

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, 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 maintains fair and equitable relations with its employees. All employees are treated fairly, and no discrimination is practiced on any grounds, including physical disability. To address the needs of persons with disabilities, the Company has equipped its facilities with disability-friendly washrooms. Accessible entrances with ramp have also been provided for differently abled employees and customers. Efforts are underway to ensure compliance with the PWD Act, 2016 across other work locations.

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

Yes. Web-link is Equal-Opportunity-Policy.pdf (wabag.com)

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	NA	NA	Not applicable	
Female	50%	75%		
Total	**50%**	**75%**		

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

Particulars	Yes / No(If yes, then give details of the mechanism in brief
Permanent Workers	No, The Company does not have permanent workers on its role.
Other than Permanent Workers	Yes, The Company has a well-established grievance mechanism through which workers can register their complaints. These grievances are duly considered and addressed to ensure resolution and to continuously improve the working environment.
Permanent Employees Other than Permanent Employees	Yes. HR Grievance Portal is available to the employees for Grievance redressal. Access is also available to the employees to communicate directly to the management through the intranet portal where the employees can have named basis or anonymous basis provide feedback/express grievance. Such grievances are immediately addressed. The action against the grievances are taken in the immediate basis, communicated to the concern person and confirmation from them are received.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	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 Employees	1,234	0	0%	1,000	0	0%
- Male	1,109	0	0%	920	0	0%
- Female	125	0	0%	80	0	0%
Total Permanent Workers	0	0	0%	0	0	0%
- Male	0	0	0%	0	0	0%
- Female	0	0	0%	0	0	0%

8. Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On skill upgradation		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	1,205	1,205	100%	972	80.66%	1,147	1,147	100%	1,006	87.71%
Female	138	138	100%	103	74.64%	125	125	100%	105	84.00%
Total	**1,343**	**1,343**	**100%**	**1,075**	**80.04%**	**1,272**	**1,272**	**100%**	**1,111**	**87.34%**
Workers										
Male	166	166	100%	166	100%	The Company does not have any factories or production facilities; hence it does not have any workers on its rolls.				
Female	3	3	100%	3	100%					
Total	**169**	**169**	**100%**	**169**	**100%**					

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total(A)	No.(B)	% (B/A)	Total (C)	No (D)	% (D/C)
Employees						
Male	1,205	1,120	93%	1,147	981	86%
Female	138	129	93%	125	114	91%
Total	1,343	1,249	93%	1,272	1,095	86%
Workers*						
Male	166	0	0%	0	0	0
Female	3	0	0%	0	0	0
Total	169	0	0%	0	0	0

Note: All employees on rolls as of 31st December 2025 are eligible for performance and career development reviews for FY 2026. Employees who joined between January 2026 and March 2026 will be covered under the subsequent performance and career development review cycle. Consequently, 100% employees will be covered under performance and career development reviews.

*As the workers were joined in the month of November 2025, hence not applicable for performance review.

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 an Occupational Health and Safety (OHS) Management System under its Integrated Management System, certified to ISO 14001:2015 and ISO 45001:2018. The system covers all operations, including EPC and O&M sites, and focuses on hazard identification, risk mitigation, employee training, standardized safety procedures, and regular audits. It also includes ongoing safety communication, periodic reviews, and continuous improvement initiatives to ensure a safe and incident-free workplace in water treatment operations.

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

The Company follows a structured framework to identify hazards and assess risks across routine and non-routine activities. Key processes include Hazard Identification and Risk Assessment (HIRA), Job Safety Analysis (JSA) prior to task execution, and regular safety audits and inspections. Incident and near-miss reporting systems are used to identify trends and drive corrective and preventive actions, supported by review of historical HSE performance data.

For complex and non-routine activities, tools such as HAZOP studies and specific risk assessments are undertaken. Contractor safety management and operational control planning are integrated across design, engineering, construction, and O&M phases.

These processes are supported by regular training, stakeholder consultation, and active workforce participation. Safety performance is reviewed monthly at site level and periodically at senior management level, ensuring continuous improvement in hazard identification, risk assessment, and control measures across all operations.

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 robust processes enabling workers to report work-related hazards and remove themselves from unsafe situations without fear of reprisal. These include structured consultation and participation mechanisms, a formal grievance redressal mechanism, regular safety committee meetings, defined escalation channels, and feedback systems aligned with ISO 14001:2015 and ISO 45001:2018 standards. A dedicated system is in place for reporting near-misses, unsafe observations, and unsafe conditions to ensure timely corrective action.

Additionally, comprehensive Hazard Identification and Risk Assessment (HIRA) and Job Safety Analysis (JSA) procedures are implemented across all sites to identify and mitigate risks prior to task execution. The near-miss reporting process further supports proactive risk identification and prevention of incidents.

The Company actively promotes a safety-first culture, empowering employees and workers to report hazards and take precautionary actions, including withdrawing from unsafe conditions. Safety performance and reported observations are reviewed regularly, with key updates presented by the CEO to the Board on a quarterly basis, reinforcing accountability and continuous improvement.

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

Yes. The Company provides comprehensive access to non-occupational medical and healthcare services for all its employees, reinforcing its commitment to employee well-being beyond the workplace.

The Company offers Group Mediclaim insurance coverage to employees, enabling cashless as well as reimbursement-based medical treatment for employees and their dependents, thereby supporting them in managing unforeseen healthcare expenses. In addition, periodic preventive health checkups are conducted—annually for employees aged 40 years and above, and once every two years for those below 40—facilitating early diagnosis and timely medical intervention.

To further enhance healthcare access, the Company has established tie-ups with reputed hospitals, enabling employees to avail specialized and advanced medical care. Preventive healthcare is promoted through regular health camps, wellness screenings, and expert-led awareness sessions focusing on lifestyle diseases and healthy living practices.

As part of its long-term employee welfare initiatives, the Company extends medical insurance coverage beyond retirement for employees who have completed 10 or more years of service, including coverage for their spouses, thereby supporting healthcare needs in later years.

Workers are covered under the Employees' State Insurance Corporation (ESIC), which provides medical, maternity, and disability benefits.

These initiatives collectively contribute to a healthier workforce and reflect the Company's holistic and sustained approach to employee health and well-being.

11. Details of safety related incidents, in the following format:

Safety Incident / Number	Category*	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.28	0.34
Total recordable work-related injuries	Employees	0	0
	Workers	4	4
No. of fatalities	Employees	0	0
	Workers	1	2
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce

12. Describe the measures taken by the entity to ensure a safe and healthy work place:

At WABAG, providing a safe and healthy workplace is a key organizational priority across all EPC and O&M operations. The Company's approach is guided by its HSE Policy, reflecting strong leadership commitment to health, safety, and well-being.

A. Measures to Ensure a Safe Workplace

WABAG has established robust systems and processes to proactively identify, assess, and mitigate risks:

- **Safety Training and Awareness:** Comprehensive safety training is conducted at both corporate and site levels, ensuring that all employees and workers are equipped with necessary safety knowledge before undertaking tasks.
- **Risk Assessment and Work Controls:** Prior to commencement of any activity, structured processes such as Job Safety Analysis (JSA), Hazard Identification and Risk Assessment (HIRA), and Permit-to-Work (PTW) systems are implemented to ensure effective risk control.
- **Contractor Safety Management:** Contractors undergo safety induction and are required to comply with established HSE standards, with ongoing monitoring of their performance
- **Toolbox Talks:** Toolbox talks are conducted regularly at every site to brief workers on task-specific hazards and safety precautions.
- **Audits and Monitoring:** Regular internal audits, safety committee reviews, inspections of work activities, and equipment checks enable early identification of risks and timely corrective actions.
- **Emergency Preparedness:** Emergency Response Plans (ERPs) are in place, supported by periodic mock drills to enhance preparedness for fire, evacuation, and other emergency scenarios.
- **Incident Management and Continuous Improvement:** All incidents are systematically reported, investigated, and analyzed using root cause analysis. For critical incidents, independent experts may be engaged. Learnings and corrective actions are communicated across sites to prevent recurrence, supported by targeted training.
- **Consequence Management Framework:** A structured framework ensures accountability for safety non-compliance through defined disciplinary measures, reinforcing adherence to safety protocols.

B. Measures to Ensure a Healthy Workplace

The Company adopts a preventive and holistic approach to occupational health and employee well-being:

- **Medical Fitness and Health Surveillance:** Pre-employment medical examinations are conducted to ensure fitness for work. Periodic health check-ups are carried out annually for employees above 40 years and once every two years for those below 40.
- **Special Health Measures for STP Sites:** Employees and workers at Sewage Treatment Plant (STP) locations are provided additional health protection measures, including encouragement of Hepatitis B vaccination and special vaccination drives.
- **Workplace Hygiene and Welfare:** Provision of safe drinking water, clean rest areas, and hygienic facilities across all sites.
- **Extreme Weather Protection:** Measures such as hydration support, refreshments, and adjustment of work schedules are implemented to safeguard workers during high-temperature or adverse weather conditions.
- **Occupational Health Controls:** Engineering and administrative controls, along with monitoring of workplace conditions, help minimize exposure to potential hazards.

C. Well-being, Engagement, and Culture

WABAG promotes a holistic approach to employee well-being across corporate offices and sites:

- Initiatives such as yoga sessions, sports activities, and wellness programs to support physical fitness and mental well-being.
- Awareness programs on stress management and healthy lifestyle practices.
- Active safety committees and employee engagement platforms that encourage participation in hazard identification and safety improvements.

These integrated measures collectively reinforce WABAG's commitment to safety and well-being, ensuring a safe, healthy, and supportive work environment for all employees, contractors, and associated workforce.

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

Particulars	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	56	0	-	63	0	-
Health & Safety	74	0	-	91	0	-

14. Assessments for the year:

Particulars	% 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.

At WABAG, a structured and proactive approach is followed to address safety-related incidents and significant risks across EPC and O&M operations, with a strong focus on continuous improvement and prevention.

The Company has established robust operational control procedures for incident reporting, investigation, and corrective action. All safety-related incidents and near-misses are systematically identified, reported, documented, and investigated using structured root cause analysis (RCA) methodologies to determine underlying causes. For critical incidents, independent external experts are engaged to conduct detailed assessments, identify systemic gaps, and recommend appropriate corrective and preventive measures.

Based on investigation outcomes, Corrective and Preventive Actions (CAPA) are implemented on priority and tracked to closure across all business units, ensuring effective cross-functional deployment of learnings. Historical incident data, case studies, and lessons learnt are continuously used to strengthen SOPs, refine operational guidelines, and enable predictive identification of high-risk areas.

Activities that pose immediate or significant risk to health, safety, environment, or regulatory compliance are promptly halted, and corrective measures are implemented before work is resumed, ensuring effective control of critical hazards across sites.

The Company actively encourages timely reporting of incidents and near-misses through awareness initiatives and structured reporting mechanisms, enabling early identification of risks. Learnings from such events, along with safety alerts and preventive measures, are widely communicated through toolbox talks, safety meetings, and cross-site dissemination to prevent recurrence.

Regular awareness programs are conducted to strengthen understanding of key safety indicators such as Lost Time Injuries (LTI) and Medical Treatment Cases (MTC), with corrective and preventive actions shared across all SBUs for organization-wide improvement.

Given the risk profile of water treatment operations, focused interventions are implemented at EPC and O&M sites, including:

- Enhanced monitoring and controls for exposure to biological hazards and gases.
- Targeted training and awareness for safe handling of wastewater and sludge.

- Implementation of engineering controls such as ventilation systems, gas detection, and confined space safety protocols.
- Focused health protection measures, including vaccination drives and hygiene practices for personnel working at STP facilities.

Targeted safety training programs are conducted to address identified gaps, enhancing employee competency and awareness. In addition, appropriate engineering controls and process improvements—such as interlocks, sensor guards, light curtains, and pull cord systems—are implemented based on task-specific risk assessments.

Contractor participation is ensured through representation in site safety committee meetings, promoting inclusive safety governance and adherence to standards. Further, a structured consequence management framework is in place to reinforce accountability, with clearly defined roles, responsibilities, and actions for non-compliance, including retraining, formal warnings, and performance-linked measures.

Collectively, these measures ensure that safety risks, including those specific to STP operations in EPC and O&M environments, are effectively identified, addressed, and mitigated while continuously strengthening overall safety performance and organizational learning.

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).

(A) Employees - Yes

(B) Workers – Yes

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 controls to ensure that statutory dues relating to value chain partners are duly deducted and deposited. Contractors are required to submit proof of statutory payments for workers, including Employees' State Insurance (ESI) and Provident Fund (PF), which are verified and recorded. In addition, GST compliance by suppliers is monitored through reconciliation on the GST portal. These measures, along with periodic checks, help ensure adherence to applicable statutory requirements.

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 / are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

Particulars	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 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	--	--	--	--
Workers	1*	2*	--	--

* For the fatalities and injuries, compensation as per the statutory requirements have been given.

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 provides transition assistance programs to support continued employability and effective management of career transitions.

For employees reaching retirement, opportunities such as contract-based or consultancy roles are offered for specialist and leadership positions, based on mutual agreement and business requirements. Additionally, employees are encouraged to explore roles in other functional areas through reskilling initiatives aligned with their interests.

In cases of employment termination on performance grounds, wherever applicable, the Company extends support through its talent acquisition team, including assistance in reskilling and exploring suitable redeployment opportunities, based on the needs of the exiting employee.

5. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100% of value chain partners of the Company are covered at the time of empanelment of the agency, vendor/ contractors for the health and safety practices and working conditions provided by them before awarding contract with them. Internal audits are being conducted periodically at the facilities post engagement, so that deviations are fixed.
Working conditions	

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

WABAG ensures that all value chain partners adhere to its health, safety, and working condition standards through structured contractual and operational controls. The Operational Control Procedures (OCP) and relevant Standard Operating Procedures (SOPs) are shared with contractors and formally signed off to ensure alignment and compliance. In addition, a Vendor Code of Conduct is implemented, through which contractors commit to maintaining adequate health, safety, and good working conditions for their employees.

The Company conducts regular internal safety audits across its project sites and extends inspections to value chain partner locations as part of ESG assessments and quality control (QC) inspections. To further strengthen safety performance, continuous training and awareness programs are provided to contractor personnel, focusing on job-related risks and promoting safe working conditions.

04 Principle:

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

Essential Indicators

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

The Company follows a structured and strategic approach to identify and engage with key stakeholder groups. Seven key stakeholders have been identified based on their influence on business operations, and a customized engagement strategy is implemented for each group in line with their needs and expectations.

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
Customers	No	1. Customer meet/Events, 2. Seminars and conferences, 3. In-personal meetings, 4. Emailers, 5. Advertisements, 6. Social Media platforms, 7. Company website, 8. Exhibitions.	Regularly	**Purpose and scope of engagement:** 1. Creating awareness about the Company initiatives innovations and developments, 2. Ensuring customer satisfaction, 3. Engaging through media, champions and through interactive platform for support and brand visibility. **Key topics and concern raised:** 1. Performance and Quality, 2. Delivery timelines, 3. Customisation requirement and new application area.

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
Employees & Workers	No	1. Emailers, 2. Open House, 3. Notice Board, 4. Company Website, 5. Announcements, 6. Trainings, 7. Social media Platform, 8. Town hall meeting, 9. Employee satisfaction survey, 10. Welfare initiatives, 11. Awards.	Regularly	**Purpose and scope of engagement:** 1. Employee wellbeing, 2. Sharing business update highlights, policy changes, 3. Improve Work culture, 4. Supporting career growth development. **Key topics and concern raised:** 1. Wellbeing requirements, 2. Performance feedback, 3. Recognitions and rewards.
Shareholders / Investors	No	1. Stock Exchanges intimations and press release, 2. Emailers, 3. Company Website, 4. Investor conferences/ Meetings, 5. Conference calls, 6. Annual General Meetings and postal ballots, 7. Social media Platform, 8. Investor Grievance cell.	1. Quarterly, 2. Half yearly, 3. Annually and Periodically (Need based).	**Purpose and scope of engagement:** 1. Shareholder returns and dividends, 2. Regular business updates, 3. Information on financial and ESG performance, 4. Elevating corporate value. **Key topics and concern raised:** 1. Climate change, 2. Diversity and inclusion, 3. Financial results.
Communities / NGO	Yes	1. Community Meetings, 2. Trainings & Workshops, 3. Company Website and Social Media. 4. Impact assessment survey.	Regular	**Purpose and scope of engagement:** 1. Community development initiatives based on local need interventions, 2. Skill upgradation for supporting staff, 3. Improving skill development and vocational training for youth, 4. Supporting hygiene and sanitation for public health. **Key topics and concern raised:** 1. Livelihood opportunities, 2. Environmental sustainability and climate resilience at local level.
Vendors / Contractors	No	1. Emailers, 2. Company Website, 3. Social Media platform, 4. Vendors meeting, 5. Supplier survey, 6. Vendors trainings.	Regular	**Purpose and scope of engagement:** 1. Assessment and audit of suppliers, 2. Confirming to Quality and HSE, 3. Aligning Vendors with ESG and Code of conduct, 4. Sharing updates on the ESG regulation, policies and expectations. **Key topics and concern raised:** 1. Repeat order, 2. On time delivery and payments, 3. Quality assurance and conformance to technical standard, 4. Regulatory ESG compliances.

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
Governments & Regulatory Authorities	No	1. Mandatory filings with regulators, 2. Interaction during inspection, 3. In person / virtual / group meetings, email corresponds, 4. Corporate announcements, 5. Industry Associations.	Regular / Need based	**Purpose and scope of engagement:** 1. Mandatory and non-mandatory filing/ disclosures, 2. License request and renewal, 3. Business contributions to development. **Key topics and concern raised:** 1. Compliance and regulations.
Lending institutions	No	1. Meetings, 2. Emailers, 3. Company website and Social media platform, 4. Site Visits.	Regular / Need based	**Purpose and scope of engagement:** 1. Business funding, 2. Timely fund release, 3. E&S performance. **Key topics and concern raised:** 1. Compliance to E&S standards.
Rating agencies	No	1. Email correspondence, 2. Annual report, 3. Financial and non-financial Disclosures, 4. Company Website, 5. Meetings.	Annual	**Purpose and scope of engagement:** 1. Bank's access to capital, influencing interest rates. **Key topics and concern raised:** 1. Compliance to ESG.

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 identified dedicated teams that actively engage with specific stakeholder groups. Feedback received from each stakeholder group is systematically communicated to the respective Board-level committees. These committees review the feedback and initiate appropriate actions to enhance the Company's practices.

The Company follows a structured approach to stakeholder consultation and feedback collection. It has established a "Sustainability Executive Committee (SEC)" and a "Sustainability Working Group (SWG)," with clearly defined roles and responsibilities for each member. The SEC and SWG operate under the guidance of the Board of Directors. Through this framework, stakeholder updates and concerns are presented to the Board on a quarterly basis.

Sustainability Committee: Oversees ESG performance, tracks progress, and ensures compliance with relevant regulations and standards.

Corporate Social Responsibility (CSR) Committee: Monitors the performance of CSR projects and ensures compliance with applicable regulatory requirements and standards.

Stakeholders' Relationship Committee: Oversees the resolution of security holders' grievances, ensures adherence to investor service standards, facilitates effective exercise of shareholders' voting rights, and monitors measures taken to reduce unclaimed dividends and address other matters related to security holders, as delegated by the Board.

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. For example, the Company addressed livelihood restoration for the community identified as affected persons / households through stakeholder consultation, in projects where the Company has the responsibility as a project developer. The inputs received from consulting firm to connect with people have been incorporated in the policies and activities of the Company.

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 ensuring accessibility and inclusivity for all stakeholders, including vulnerable and marginalized groups. To address the needs of marginalized communities near certain project sites, the Company has supported initiatives such as the renovation of community halls, enabling the conduct of cultural activities, social events, and marriage functions.

Furthermore, the Company implements various need-based community development programs aligned with its identified CSR focus areas, including education and livelihoods, healthcare, environment, and sustainable development. For instance, at one of our project locations, we supported 11 identified Livelihood Restoration Plan (LRP) beneficiaries and identified a total of 32 members, providing them with employment support. These programs are designed to uplift and empower marginalized communities.

05 Principle:

Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of Employees / Workers covered (B)	% (B/A)	Total (C)	No. of Employees / Workers covered (D)	% (D/C)
Employees						
Permanent	1,234	1,234	100%	1,000	1,000	100%
Other than permanent	109	109	100%	272	272	100%
Total Employees	**1,343**	**1,343**	**100%**	**1,272**	**1,272**	**100%**
Workers						
Permanent	0	0	0%	0	0	0%
Other than permanent	169	169	100%	0	0	0%
Total Workers	**169**	**169**	**100%**	**0**	**0**	**0%**

All employees and workers are provided with comprehensive information on the Company's policies, including the Human Rights Policy, during their induction program, ensuring clear understanding and awareness from the time of joining. The Company's Human Rights Policy, which reflects its commitment to upholding human rights across its operations and value chain globally, is also made easily accessible on the Company's website for continuous reference.

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	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	1,234	-	-	1,234	100%	1,000	-	-	1,000	100%
Male	1,109	-	-	1,109	100%	920	-	-	920	100%
Female	125	-	-	125	100%	80	-	-	80	100%
Other than Permanent	109	-	-	109	100%	272	-	-	272	100%
Male	96	-	-	96	100%	227	-	-	227	100%
Female	13	-	-	13	100%	45	-	-	45	100%

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	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)
Workers										
Permanent	0	-	-	0	0%	-	-	-	-	-
Male	0	-	-	0	0%	-	-	-	-	-
Female	0	-	-	0	0%	-	-	-	-	-
Other than Permanent	169	-	-	169	100%	-	-	-	-	-
Male	166	-	-	166	100%	-	-	-	-	-
Female	3	-	-	3	100%	-	-	-	-	-

3. **Details of remuneration/salary/wages**

   a. **Median Remuneration / wages:**

Particulars	Male		Female	
	Number	Median Remuneration / salary / wages of respective category (Amount in INR)	Number	Median Remuneration / salary / wages of respective category (Amount in INR)
Board of Directors (BoD) [Whole Time Directors]	2	4,52,72,036	-	-
Board of Directors (BoD) [Non-Executive Directors (including Independent Directors)]	3	20,00,000	1	20,00,000
Key Managerial Personnel (KMP)	6	1,70,91,975	-	
Employees other than BoD and KMP	1,199	7,65,910	138	5,44,138
Workers	166	59,714	3	59,336

   b. **Gross wages paid to females as % of total wages paid by the entity, in the following format:**

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	5.64%	5.19%

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, the Human Resource Department Head is responsible for the same who will be supervised by the Whole time director of the Company.

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

   The Company has established structured internal mechanisms to address grievances related to human rights issues. The Human Rights Policy outlines the grievance redressal framework in detail and is made available on the Company's website for easy access and reference. A formal grievance redressal system is in place through which the employees and stakeholders can raise concerns, which are addressed and resolved in a timely manner. In addition to the general mechanism, the Company has constituted a POSH Committee to address issues related to prevention of sexual harassment and a Whistle Blower mechanism supported by a dedicated policy to report ethical concerns and violations.

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

Particulars	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	1	0	Resolved	-	-	-
Discrimination at workplace	0	0		-	-	-
Child Labour	0	0		-	-	-
Forced Labour / Involuntary Labour	0	0		-	-	-
Wages	0	0		-	-	-
Other human rights related issues	0	0		-	-	-

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

We regularly conduct POSH (Prevention of Sexual Harassment) related training at our offices and at sites to create awareness among the employees and the workers about their rights, the legal framework, and the procedures for addressing and reporting sexual harassment at the workplace.

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	0
Complaints on POSH as a % of female employees / workers	0.75%	0
Complaints on POSH upheld	1	0

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

WABAG has established a robust framework to address grievances and uphold human rights across the organization. The Whistle Blower Policy enables the employees to report concerns related to wrong practices, discrimination, unethical behaviour, or harassment without any fear of retaliation. The policy ensures strict confidentiality of the complainant's identity and provides a secure and transparent mechanism for raising concerns.

In addition, WABAG's Policy on Prevention of Sexual Harassment (POSH) provides a structured approach to safeguard the employees, particularly women, against workplace harassment. Dedicated POSH Committees are constituted at all locations to receive the complaints, ensure timely and fair investigations, and take appropriate action in line with the regulatory requirements.

The Company's Code of Conduct further reinforces expected standards of behaviour, requiring all the employees to act responsibly, ethically, and with mutual respect in their interactions. Together, these mechanisms ensure that grievances are effectively addressed, rights are protected, and a safe, inclusive, and respectful work environment is maintained across all operations.

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

Yes

10. Assessments for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	Yes, all work places are assessed by WABAG's in house HR and IR team / internal audit team. Assessment by external team is done on random sampling basis in WABAG.
Forced / involuntary labour	
Sexual Harassment	
Discrimination at workplace	
Wages	
Others – please specify	

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

There is no significant risk / concerns raised from the assessment.

Leadership Indicators

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

No complaint received in FY 2025-26 for human rights violation.

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

WABAG is committed to upholding human rights and ethical business practices in alignment with the principles of the United Nations Global Compact (UNGC). The Company integrates human rights considerations into its operations through a framework of policies and management systems, including the Environment, Health & Safety (EHS) Policy, Code of Conduct (CoC), Whistle Blower Policy, and Equal Opportunity Policy, which collectively reinforce fairness, inclusion, and respect across all operations.

The scope of human rights due diligence covers the Company's workforce across offices and project sites, including the employees, contract workforce, and relevant value chain partners engaged in EPC and O&M projects. The Equal Opportunity Policy, available on the Company's website, ensures non-discrimination and equal employment opportunities, while the CoC, applicable to the Board, senior management, and the employees, reinforces ethical conduct and respect for human rights, supported by the annual declarations of compliance.

In addition, the Company has implemented a Policy on Prevention of Sexual Harassment of Women at Workplace in line with the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013, applicable across all establishments of the Company. Human rights and EHS compliance are further monitored through periodic audits and inspections conducted by the EHS function, covering offices, project sites, and selected value chain partners, thereby ensuring ongoing oversight and reinforcement of human rights principles across the operational ecosystem.

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?

WABAG ensures accessibility for differently abled visitors at its Head Office, WABAG House (Chennai), which is designed in line with the applicable statutory requirements under the Rights of Persons with Disabilities Act, 2016. At project sites / offices, which are primarily client-owned facilities, the Company makes best efforts to facilitate accessibility for differently abled visitors to the extent feasible, subject to site-specific conditions and constraints.

4. Details on assessment of value chain partners:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual Harassment	NA
Discrimination at Workplace	
Child Labour	
Forced Labour / Involuntary Labour	
Wages	
Others – please specify	

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

NA

06 Principle:

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

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)(MJ)	58,22,036	32,37,178
Total fuel consumption (B) (MJ)	-	-
Energy consumption through other sources (C) (MJ)	-	-
Total energy consumed from renewable sources (A+B+C) (MJ)	**58,22,036**	**32,37,178**
From non-renewable sources	-	
Total electricity consumption (D) (MJ)	15,10,889	75,35,154
Total fuel consumption (E) (MJ)	1,54,89,483	2,54,95,525
Energy consumption through other sources (F) (MJ)	-	-
Total energy consumed from non-renewable sources (D+E+F) (MJ)	**1,70,00,372**	**3,30,30,679**
Total energy consumed (A+B+C+D+E+F) (MJ)	**2,28,22,408**	**3,62,67,857**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (in MJ/Mn-INR)	694.87	1,262.02*
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (in MJ/PPP Mn- USD)	14,133.72	26,073.28*
Energy intensity in terms of physical output		
Energy intensity (optional) – the relevant metric may be selected by the entity	N.A	N.A

Note: In accordance with International Monetary Fund (IMF) data, the PPP adjustment factor used is 20.66 for FY 2024–2025 and 20.34 for FY 2025–2026.

*FY 2024-2025 Calculation is updated as per the Industry standard note on BRSR Core Guidelines and this method will be followed in upcoming years.

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.

Yes. KBS Certification Services Limited.

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, WABAG does not have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water (in kilolitres)	0	0
(ii) Groundwater (in kilolitres)	2,013	1,774
(iii) Third party water (Drinking Water) (in kilolitres)	94,261	3,416
(iv) Seawater / desalinated water (in kilolitres)	0	0
(v) Others (in kilo litres)	4,601	4,522
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**1,00,875**	**9,712**
Total volume of water consumption (in kilolitres)	**98,081**	**9,712**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (in kilolitres/Mn-INR)	2.99	0.34*
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (in kilolitres/PPP Mn USD)	60.74	6.98*
Water intensity in terms of physical output	N.A	N.A
Water intensity (optional) – the relevant metric may be selected by the entity	N.A	N.A

Note: In accordance with International Monetary Fund (IMF) data, the PPP adjustment factor used is 20.66 for FY 2024–2025 and 20.34 for FY 2025–2026.

*FY 2024-2025 Calculation is updated as per the Industry standard note on BRSR Core Guidelines and this method will be followed in upcoming years.

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. -

Yes. KBS Certification Services Limited.

Note: The Boundary is expanded from the Offices to the whole EPC and O&M sites.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	N.A	N.A
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater	N.A	N.A
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater	N.A	N.A
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties	2,794	N.A
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	N.A	N.A
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

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.

Yes. KBS Certification Services Limited.

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

Yes. The Company has implemented a Zero Liquid Discharge (ZLD) mechanism at its Corporate Office (WABAG House, Chennai), which is also certified as a Platinum-rated Green Building by IGBC. A 50 KLD Sewage Treatment Plant (STP) is installed to treat all domestic wastewater generated within the premises. The treated water is fully recycled and reused for gardening and flushing applications, ensuring complete internal reuse of water. As a result, no treated or untreated liquid is discharged outside the boundary of WABAG House, thereby achieving a zero liquid discharge condition at the site.

6. **Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:**

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	µg/m³	18.7	17.5
SOx	µg/m³	9.4	8.9
Particulate matter (PM)	µg/m³	26.9(10), 11(2.5)	32.8(10), 15.1(2.5)
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

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, in the following format:**

Parameter	unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	1,648	1,764
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	298	1,552
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO_2e/Mn-INR	0.06	0.12*
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO_2e/ PPP Mn-USD	1.21	2.38*
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	N.A	N.A
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	N.A	N.A

Note: In accordance with International Monetary Fund (IMF) data, the PPP adjustment factor used is 20.66 for FY 2024–2025 and 20.34 for FY 2025–2026.

*FY 2024-2025 Calculation is updated as per the Industry standard note on BRSR Core Guidelines and this method will be followed in upcoming years.

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.

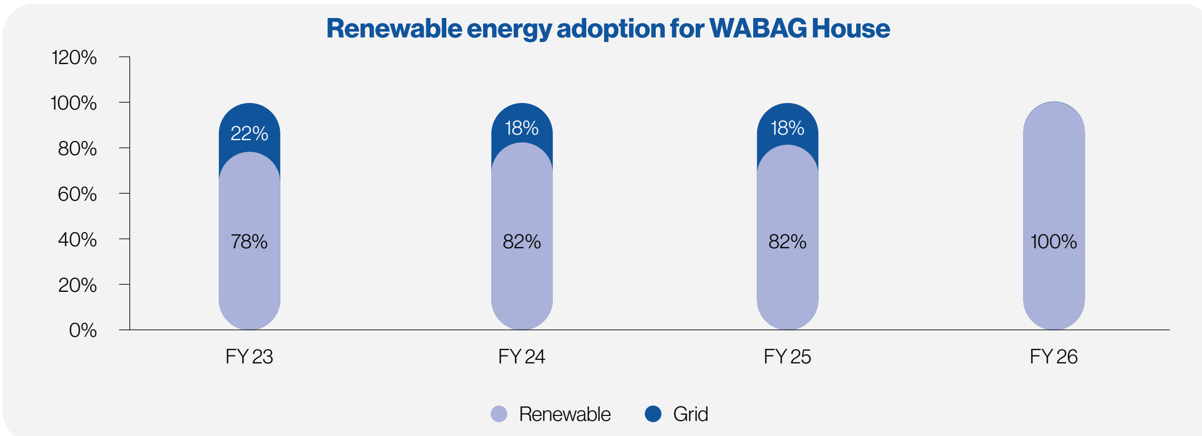
Yes. KBS Certification Services Limited.

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

Yes, the entity has undertaken several projects aimed at reducing Greenhouse Gas (GHG) emissions. Some of the key initiatives are outlined below:

1. Renewable Power Procurement – Global Head Office (WABAG House)

The Company successfully transitioned its Global Head Office, WABAG House, to 100% renewable power in FY 2026, marking a significant milestone in its decarbonization journey. This initiative builds on a steady increase in renewable energy adoption over the past



The transition has been enabled through strategic procurement of renewable energy, ensuring reliability while aligning with sustainability goals. As a direct outcome, the project has delivered an annual reduction of **approximately 797 tCO_2e emissions**, contributing meaningfully to the Company's climate commitments and carbon footprint reduction targets.

2. Renewable Power – 400 MLD Desalination Project, Perur

The Company has integrated renewable energy into the 400 MLD desalination project at Perur, marking its first EPC project significantly powered by renewable sources. Through third-party power procurement mechanisms, renewable power has been effectively leveraged to support energy-intensive construction activities, demonstrating the feasibility of decarbonizing large-scale infrastructure projects. About 86% of the site's power consumption was sourced from renewables in the last financial year, resulting in a **reduction of 346 tCO_2e emissions**.

The Company is now progressing **towards 100% renewable power usage**, reinforcing its commitment to low-carbon and sustainable project execution.

3. Solar Power Installation – International Projects (Zambia)

Continuing its decarbonization efforts, the Company has installed 7 kW rooftop solar power systems on the porta cabins across two international EPC projects in Zambia to support site energy needs. These installations have resulted in an estimated reduction of 6 tCO_2e emissions.

This initiative highlights the Company's commitment to integrating renewable energy solutions across global operations and advancing low-carbon project execution.

4. Energy Efficiency Improvements – Pumping Stations, Ajmer

Under its ESCO-based O&M services, the Company is upgrading pumping stations in Ajmer by replacing conventional pumps with energy-efficient models and rectifying pipeline inefficiencies. The Company has upgraded successfully 2 out of 3 pumping stations.

The initiative has delivered energy savings of ~25,72,047 kWh, resulting in a reduction of 1,826 tCO_2e emissions. This project demonstrates the effectiveness of performance-linked ESCO solutions in reducing energy costs and supporting decarbonisation goals.

5. Power Optimization Studies – O&M Sites

Power optimisation studies have been initiated across multiple Operations & Maintenance (O&M) sites to enhance energy efficiency and reduce emissions. Energy consumption is being systematically monitored and analysed to identify optimisation opportunities and improve overall system performance.

The initiative supports efficient resource utilisation, cost reduction, and the Company's broader decarbonisation objectives.

9. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste **(A) (in metric tonnes)**	0.117	0.124
E-waste **(B) (in metric tonnes)**	0	0
Bio-medical waste **(C) (in metric tonnes)**	0	0
Construction and demolition waste **(D) (in metric tonnes)**	0	0
Battery waste **(E) (in metric tonnes)**	0	0
Radioactive waste **(F) (in metric tonnes)**	0	0
Other Hazardous waste. Please specify, if any **(G) (in metric tonnes)**	0	0
Other Non-hazardous waste generated **(H)**. Please specify, if any.(Break-up by composition i.e. by materials relevant to the sector) **(in metric tonnes)**	3.994	3.978
Total (A+B+C+D+E+F+G+H)	**4.111**	**4.102**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)(in metric tonnes/Mn-INR)	0.00013	0.00014*
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (in metric tonnes/PPP Mn-USD)	0.00255	0.00295*
Waste intensity in terms of physical output	N.A	N.A
Waste intensity (optional) – the relevant metric may be selected by the entity	N.A	N.A
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	4.111	4.102
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	**4.111**	**4.102**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	**0**	**0**

Note: In accordance with International Monetary Fund (IMF) data, the PPP adjustment factor used is 20.66 for FY 2024–2025 and 20.34 for FY 2025–2026.

*FY 2024-2025 Calculation is updated as per the Industry standard note on BRSR Core Guidelines and this method will be followed in upcoming years.

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.

WABAG's Environmental Management System is certified under ISO 14001:2015 Integrated Management System, covering all EPC projects, O&M sites, head office, and regional offices. This ensures a structured and compliant approach to environmental and waste management across all operations. Each site operates with a location-specific Waste Management Plan, designed based on the type and quantity of waste generated and applicable disposal methods. The plans ensure effective segregation, storage, collection, and disposal of waste through authorized agencies only, in compliance with applicable statutory requirements. The Company follows the 5R principle – Refuse, Reduce, Reuse, Recover, and Recycle, to minimise waste generation and promote resource efficiency in line with circular economy principles. Waste is carefully managed throughout the project lifecycle to ensure minimal environmental impact. Hazardous waste, wherever generated, is handled in strict accordance with applicable regulations, including authorisations from the Central and State Pollution Control Boards. Such waste is stored and disposed of only through government-authorised waste management agencies. To strengthen implementation, regular training and awareness programmes are conducted for the employees and contract workers, ensuring responsible waste handling practices at all levels.

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 in the following format:

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

Names 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, and Environment protection act and rules thereunder (Y/N).

Yes, the Company is compliant with the applicable Act(s) and Rule(s).

If not, provide details of all such non-compliances, in the following format:

Sl. 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
Not Applicable				

Leadership Indicators

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

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

(i) Name of the area -

(ii) Nature of operations -

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-

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

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, in the following format:**

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	18,76,329	21,86,476
Total Scope 3 emissions per rupee of turnover (in metric tonnes/Mn-INR)		57	76*
Total Scope 3 emission intensity (optional) (Total waste generated / Revenue from operations adjusted for PPP) (in metric tonnes/PPP Mn-USD)		1,162	1,572*

Note: In accordance with International Monetary Fund (IMF) data, the PPP adjustment factor used is 20.66 for FY 2024–2025 and 20.34 for FY 2025–2026.

*FY 2024-2025 Calculation is updated as per the Industry standard note on BRSR Core Guidelines and this method will be followed in upcoming years.

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.

Yes. KBS Certification Services Limited.

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.**

Not Applicable

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, as per the following format:**

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	The Company is in the business of Design, Build and Operation and Maintenance of Water and waste water treatment plants including Desalination and Reuse technologies for treatment of water. In our operations, we take several steps and initiatives to use technologies or solutions appropriate for recovery of different resources handled. It can be fresh water which is recovered or recovery of precious metals from waste water of tannery kind of industries or recovery of oil from waste water treated for Export. The Company has taken several initiatives in the last 26 years of its presence in India towards bringing innovative technologies in to this country for both Industries and Municipal bodies.	www.wabag.com	

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

Yes. WABAG has a formal Business Continuity Plan (BCP) to ensure preparedness for responding, recovering, and restoring operations during disruptions. A comprehensive Disaster Management and Emergency Response Plan is implemented as part of the EHS Management System across all EPC, manufacturing, and O&M sites. These plans are site-specific and developed based on local conditions and potential risk scenarios such as natural calamities, major fires, industrial accidents, toxic gas or chemical releases, and disease outbreaks. The plans define emergency response structures, including Emergency Response Teams with clearly defined roles and responsibilities, communication protocols, emergency contact details, designated assembly points, and step-by-step response flow charts. Relevant employees, subcontractors, and contractual workers are trained and made aware of these procedures.The BCP additionally ensures continuity of critical operations related to assets, workforce safety, and IT/security systems, thereby supporting uninterrupted delivery of essential water and wastewater services during emergencies.

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.**

No Significant adverse impacts have been reported from our value chain partners.

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

The Company has well established code of conduct covering compliance related with Environmental management system and Occupational health and safety management system. All Value Chain partners are evaluated for HSEQ parameters before their onboarding.

8. **How many Green Credits have been generated or procured?**

   a. **By the listed entity**

   Nil

   b. **By the top ten (in terms of value of purchases and sales, respectively) value chain partners**

   Nil

07 Principle:

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

Essential Indicators

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

12

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	Confederation of Indian Industry (CII)	National
2	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
3	Export Credit guarantee Corporation of India (ECGC)	National
4	International Water Association (IWA)	International
5	International Desalination and Reuse Association (IDRA)	International
6	British Safety Council (BSC)	International
7	Indo-German Chamber of Commerce (IGCC)	International
8	Madras Chamber of Commerce & Industry (MCCI)	State
9	Madras Management Association (MMA)	State
10	Engineering Export Promotion Council of India (EEPC)	National
11	Associated Chambers of Commerce and Industry of India (ASSOCHAM)	National
12	Indian Chamber of Commerce (ICC)	National

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

There was no issue related to anti-competitive conduct by the entity during the year.

Name of the Authority	Brief of the case	Corrective action taken
-	-	-

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
1	"Reuse of treated wastewater" for promoting economic viability and environment sustainability.	a. Being part of various forums organized by Central and State Govt. as a thought leader. b. Being an active member of various groups in employer's association like CII, FICCI, ASSOCHAM etc.	Yes the information were available in Company's website and social media handles.	Every quarter and as and when required.	Website: www.wabag.com LinkedIn: https://www.linkedin.com/company/va-tech-wabag-ltd./

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
2	"Desalination" as a viable and sustainable alternative across the coastal regions.	c. Through publishing various articles and industry journals.			Facebook: https://www.facebook.com/Wabag/
3	"Renewable energy/Green energy from Bio-gas" to make STP's self-sufficient and environment protection.	d. Sponsoring various initiatives by Govt. bodies and Private entities. e. Appointing our senior leader in responsible decision making position for various industrial bodies.			Twitter: https://twitter.com/vatechwabag Instagram: https://www.instagram.com/va_tech_wabag/
4	Total Resource Recovery.				
5	Sustainable Management of City Wastewater Infrastructure - OCOO.	f. Through organising national conference from the House of WABAG.			YouTube: https://www.youtube.com/c/VATECHWABAG
6	Rejuvenation of Indian rivers through Sustainable wastewater management.				

08 Principle:

Businesses should promote inclusive growth and equitable development

Essential Indicators

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

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
Not Applicable					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

Any R&R, if any, is the customer's contractual responsibility, not the Company's.

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 (in INR)
Not Applicable						

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

The Company has established a structured Grievance Redressal Mechanism (GRM) to receive and address concerns from the community. Grievances may be submitted directly or through NGOs and other local stakeholders. Multiple channels are available for raising concerns, including verbal communication, email, grievance/complaint boxes at project sites, and dedicated support helpline numbers. All grievances are systematically recorded in a Grievance Redressal Committee (GRC) register, particularly in multilateral-funded and other key projects. Each case is tracked and addressed at the project level to ensure timely resolution and effective closure, with appropriate corrective actions where required. This mechanism ensures transparency, responsiveness, and continuous engagement with the community.

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

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs / small producers	-	-
Directly from within India	-	-

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 the following locations, as % of total wage cost

Particulars	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	5.10%	0.06%
Semi-urban	5.33 %	3.61%
Urban	9.84%	9.90%
Metropolitan	79.73%	86.43%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

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
No actions required to be taken by the Company.	

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

S. No.	State	Aspirational District	Amount Spent (in INR)
Not Applicable			

3. a. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized / vulnerable groups? (Yes/No).If NA, provide details.

Yes. The Company has a Preferential Procurement Policy (available at www.wabag.com) that establishes guidelines and processes to support and document procurement decisions. The policy ensures fair and equitable treatment of all suppliers, including those from marginalized and vulnerable groups. Procurement is primarily governed by contractual requirements, and vendors are selected from approved lists specified by the Company's customers.

b. From which marginalized / vulnerable groups do you procure?

Not applicable

c. What percentage of total procurement (by value) does it constitute?

Not applicable

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
N.A.				

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
N.A.		

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	Apprenticeship, India.	128	N.A
2	Kalagi (Karnataka State) Rural Water Automation.	2500+	N.A

09 Principle:

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

Essential Indicators

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

The grievance redressal policy of the Company defines the framework for receiving, reviewing, and addressing customer complaints and feedback arising from its services. The policy is publicly available on the Company's website viz Policy-on-Grievance-Redressal.pdf (www.wabag.com). Complaints received from the customers are formally logged and tracked, and are addressed through defined internal escalation mechanisms to ensure timely resolution. The status and timely closure of complaints are monitored by the Senior Management team to ensure effective grievance redressal and continuous service improvement.

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

Particulars	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not applicable as WABAG does not have specific consumer product or product range.
Safe and responsible usage	
Recycling and / or safe disposal	

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

Particulars	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	-	-	-	-	-	-

4. Details of instances of product recalls on account of safety issues:

Not Applicable

Particulars	Number	Reasons for recall
Voluntary recalls	-	-
Forced recalls	-	-

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 a framework/ policy on cyber security and risks related to data privacy, available at https://www.wabag.com/wp-content/uploads/2025/07/Policy-on-Cyber-Security-Data-Privacy.pdf (www.wabag.com)

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

Not Applicable

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches	There were no data breaches during the year.
b. Percentage of data breaches involving personally identifiable information of customers	Not Applicable
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).

The Company's business offerings can be found on the website: https://www.wabag.com.

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

WABAG does not have any B2C consumer products, so this is not applicable.

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

The Company ensures continuity of essential water and wastewater services through planned and preventive maintenance activities designed to minimise any disruption. In case of unavoidable or planned service interruptions, advance intimation is provided to municipal clients through letter/email communication, following which the municipalities issue public notices in newspapers. For industrial customers, prior intimation is provided through direct communication channels, ensuring adequate time for necessary arrangements and minimal inconvenience to end users.

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)

Not Applicable. WABAG does not manufacture or sell consumer products covered under product labelling or disclosure requirements under local laws. The Company is engaged in water and wastewater treatment infrastructure services and does not have retail or consumer product offerings requiring such disclosures. However, the Company continuously engages with its municipal and industrial clients through structured project review mechanisms, performance monitoring, and feedback during project execution and operation & maintenance phases to ensure service quality and stakeholder satisfaction.