

SUSTAINABILITY REPORT

AMIT ENGINEERS

FY 2025-26 (April 2025 - March 2026)



Environmental, Social & Operational Performance Disclosure

Table of Contents

1. Executive Summary	
2. Message from Management	
3. About This Report	
4. Company Profile	
5. Sustainability Policy & Governance.....	
6. Materiality Assessment.....	
7. Stakeholder Engagement	
8. Key Performance Indicators - Summary	
9. Environmental Performance	
10. Social Performance	
11. Operational Performance	
12. Intensity Ratios.....	
13. Compliance & Risk Management	
14. Targets & Way Forward	
15. Reporting Methodology & Assumptions.....	
16. Environmental Management Initiatives	
17. Workforce & Safety Practices	
18. Community Engagement & Social Responsibility	
19. Supply Chain & Vendor Management.....	
20. Product Quality & Customer Focus.....	
21. Climate Risk & Resilience	
22. Human Rights & Labour Practices.....	
23. Business Continuity & Emergency Preparedness	
24. Applicable Legal & Regulatory Framework	
25. Consents, Licenses & Authorizations	
26. Innovation & Process Improvement	
27. Employee Training & Development	
28. Standards Alignment / Content Index.....	
29. Appendix A: Units & Conversion Reference.....	
30. Glossary of Terms.....	
31. Declaration.....	

1. Executive Summary

This report presents the environmental, social, and operational sustainability performance of AMIT ENGINEERS for FY 2025-26 (April 2025 - March 2026). It has been prepared to support the company's certification and compliance submission and consolidates key data on energy, water, waste, GHG emissions, workforce, and safety performance.

Over the reporting period, AMIT ENGINEERS manufactured 1,537 HVAC units while employing a workforce of 192 people, achieving a zero-major-accident safety record. The company's total GHG footprint stood at 851.1 tCO₂e, driven predominantly by Scope 2 (purchased electricity) emissions, which represent the largest single opportunity for future emission reduction.

Key highlights from the reporting period are summarized below:

- Zero major safety incidents recorded across the entire workforce of 192 employees.
- Total energy consumption of 7,99,870 kWh, translating to an energy intensity of approximately 520 kWh per HVAC unit produced.
- Hazardous waste generation controlled to just 0.025 MT for the reporting period, reflecting disciplined waste handling practices.
- Total GHG emissions of 851.1 tCO₂e (Scope 1 + Scope 2), equating to an emission intensity of approximately 0.55 tCO₂e per unit produced.
- Water consumption of 12,419 KLD supporting manufacturing, cooling, and sanitation needs across facility operations.

This report is organized into sections covering governance, materiality, environmental and social performance, compliance, risk management, and forward-looking targets, followed by supporting appendices and a glossary of terms to aid certification review.

2. Message from Management

At AMIT ENGINEERS, sustainability is central to how we manufacture, operate, and grow. As a producer of HVAC equipment, we recognize both our responsibility to minimize environmental impact and our opportunity to contribute to more energy-efficient built environments through the products we deliver.

This report reflects our continued commitment to transparent disclosure of our environmental and social performance. During the reporting period, we maintained a strong safety record with zero major accidents, tracked our energy, water, and emissions footprint in detail, and continued to look for ways to operate more efficiently.

We view sustainability reporting not as a compliance exercise alone, but as a management tool - one that helps us identify areas for improvement, set meaningful targets, and hold ourselves accountable to our workforce, customers, and regulators. We remain committed to strengthening our systems, data quality, and performance year over year.

Sandeep Goel

Management, AMIT ENGINEERS

3. About This Report

This Sustainability Report presents the environmental, social, and operational performance of AMIT ENGINEERS for the reporting period FY 2025-26 (April 2025 - March 2026). It has been prepared to disclose key quantitative indicators relating to energy consumption, water use, waste management, greenhouse gas (GHG) emissions, workforce, workplace safety, and production output.

The data presented has been compiled from internal facility records, utility bills, and production logs for the reporting period stated above. Where applicable, emissions have been categorized in line with the Scope 1 (direct) and Scope 2 (indirect, purchased energy) classification commonly used in GHG accounting frameworks.

This report covers the manufacturing operations of AMIT ENGINEERS and is intended for use in certification and compliance submissions. It may be updated periodically as data collection and monitoring systems mature and as additional performance indicators are incorporated into future reporting cycles.

4. Company Profile

AMIT ENGINEERS is a manufacturing enterprise engaged in the production of HVAC (Heating, Ventilation, and Air Conditioning) equipment and related systems, serving customers across residential, commercial, and industrial segments.

Organization Name	AMIT ENGINEERS
Sector	Manufacturing - HVAC Equipment
Reporting Period	FY 2025-26 (April 2025 - March 2026)
Reporting Boundary	Manufacturing facility operations of AMIT ENGINEERS
Total Workforce	192 Employees
Total Production	1,537 HVAC Units
Report Cycle	Annual

4.1 Products & Manufacturing Capabilities

The company's manufacturing operations encompass the fabrication, assembly, and testing of HVAC equipment and components. Production processes include sheet metal fabrication, mechanical assembly, electrical wiring, and quality testing prior to dispatch.

Manufacturing facilities are equipped to support consistent production volumes while maintaining quality and safety standards across all stages of the production cycle.

4.2 Certifications & Compliance Standing

AMIT ENGINEERS maintains compliance with applicable central and state regulatory requirements governing manufacturing operations, including those relating to environmental clearances, factory licensing, and labour law. This report itself is intended to support the company's certification and compliance submission process.

5. Sustainability Policy & Governance

AMIT ENGINEERS is committed to conducting its manufacturing operations in a manner that is safe, resource-efficient, and compliant with applicable environmental and labour regulations. Our approach to sustainability governance rests on the following principles:

- Compliance first: meeting or exceeding all applicable statutory environmental, health, and safety requirements.
- Continuous improvement: tracking key resource and emission metrics to identify opportunities for efficiency gains.
- Worker safety: maintaining a zero-harm approach to occupational health and safety across all facility operations.
- Transparency: disclosing performance data consistently to support certification, regulatory, and stakeholder requirements.

Sustainability performance is reviewed periodically by management, with facility-level data collected and consolidated to inform this report. As reporting systems mature, AMIT ENGINEERS intends to formalize a dedicated sustainability governance structure with clearly defined roles and reporting lines.

5.1 Governance Structure

Oversight of sustainability-related matters at AMIT ENGINEERS currently rests with facility and operations management, who are responsible for monitoring resource consumption, safety performance, and regulatory compliance across manufacturing operations. Data relevant to this report is collected at the facility level and consolidated for periodic management review.

- Facility Management: responsible for day-to-day monitoring of energy, water, and waste parameters.
- Safety Officers/Supervisors: responsible for occupational health and safety compliance and incident reporting.
- Operations Management: responsible for production planning and resource utilization oversight.
- Senior Management: responsible for periodic review of sustainability performance and reporting decisions.

As the company's ESG maturity increases, AMIT ENGINEERS may consider establishing a dedicated sustainability committee or designated ESG coordinator to strengthen governance oversight further.

6. Materiality Assessment

A preliminary materiality review was undertaken to identify the environmental, social, and governance topics most relevant to AMIT ENGINEERS' operations and stakeholders. The topics below reflect issues that carry both operational significance for the business and importance to its stakeholders.

Material Topic	Relevance to Business	Relevance to Stakeholders	Category
Energy Management & Efficiency	High	High	Environmental
GHG Emissions & Climate Action	High	High	Environmental
Water Stewardship	Medium	Medium	Environmental
Waste & Hazardous Materials Management	High	High	Environmental
Occupational Health & Safety	High	High	Social
Employee Wellbeing & Development	Medium	High	Social
Product Quality & Reliability	High	High	Social
Regulatory Compliance & Ethics	High	Medium	Governance

Energy management, GHG emissions, and occupational health & safety emerged as the highest-priority topics, given their direct link to operational cost, regulatory exposure, and workforce wellbeing.

7. Stakeholder Engagement

AMIT ENGINEERS engages a range of stakeholders whose interests inform its operational and sustainability priorities. The table below summarizes key stakeholder groups, engagement channels, and their primary areas of interest.

Stakeholder Group	Mode of Engagement	Key Areas of Interest
Employees	Internal meetings, training sessions, safety briefings	Workplace safety, career growth, fair wages
Customers	Order reviews, service feedback, product audits	Product quality, reliability, delivery timelines
Suppliers & Vendors	Vendor audits, procurement discussions	Timely payments, long-term partnership
Regulatory Bodies	Statutory filings, inspections, compliance reporting	Legal compliance, environmental standards
Local Community	Community outreach, grievance mechanisms	Employment opportunities, environmental impact
Shareholders/Management	Management reviews, performance reporting	Business growth, risk management, ESG performance

8. Key Performance Indicators - Summary

The table below summarizes the core sustainability metrics tracked by AMIT ENGINEERS during the reporting period.

Parameter	FY 2025-26 Value	Unit	Category
Total Energy Consumption	7,99,870	kWh	Environmental
Total Water Consumption	12,419	KLD	Environmental
Hazardous Waste Generated	0.025	MT	Environmental
GHG Emissions - Scope 1	66.5	tCO2e	Environmental
GHG Emissions - Scope 2	784.6	tCO2e	Environmental
Total GHG Emissions (Scope 1+2)	851.1	tCO2e	Environmental
Total Employees	192	Nos.	Social
Major Safety Incidents (LTI)	0	Nos.	Social
Total HVAC Units Produced	1,537	Nos.	Operational
Employees Trained on Business Ethics	85	%	Governance
Whistleblower Reports Received	0	Nos.	Governance
Confirmed Corruption Incidents	0	Nos.	Governance
Confirmed Information Security Incidents	0	Nos.	Governance

9. Environmental Performance

9.1 Energy Consumption

AMIT ENGINEERS recorded a total energy consumption of 7,99,870 kWh during the reporting period, drawn from grid electricity and other operational energy sources used across manufacturing facilities. Energy is primarily consumed in machining, assembly, testing, and material handling processes associated with HVAC unit production.

Going forward, the company intends to evaluate opportunities for energy-efficient equipment upgrades, improved process scheduling, and awareness initiatives to reduce avoidable consumption.

9.2 Water Consumption

Total water consumption during the period stood at 12,419 KLD, utilized primarily for manufacturing processes, cooling, sanitation, and general facility operations. Water use is monitored to identify opportunities for conservation and efficient utilization across facility operations.

9.3 Waste Management

Hazardous waste generation was recorded at 0.025 MT for the reporting period, reflecting the company's controlled approach to handling and disposal of hazardous by-products in line with applicable environmental regulations. All hazardous waste is stored, handled, and disposed of through authorized channels in accordance with statutory requirements.

9.4 Greenhouse Gas (GHG) Emissions

AMIT ENGINEERS tracks GHG emissions in accordance with the Scope 1 (direct emissions) and Scope 2 (indirect emissions from purchased electricity) classification:

- Scope 1 Emissions: 66.5 tCO₂e - arising from direct on-site combustion sources.
- Scope 2 Emissions: 784.6 tCO₂e - arising from purchased grid electricity consumption.
- Total GHG Emissions (Scope 1 + Scope 2): 851.1 tCO₂e.

The chart below illustrates the relative share of Scope 1 and Scope 2 emissions in the company's total carbon footprint for the reporting period.

Scope	Share of Total Emissions	Value	
Scope 1			7.8%
Scope 2			92.2%

Scope 2 emissions constitute the dominant share of the company's carbon footprint, indicating that energy efficiency and cleaner electricity sourcing represent the most significant levers for future emission reduction.

10. Social Performance

10.1 Workforce

AMIT ENGINEERS employed a total workforce of 192 employees during the reporting period across its manufacturing and support operations. The workforce spans shop-floor production roles, quality assurance, engineering, and administrative functions.

10.2 Occupational Health & Safety

The organization recorded zero (0) major safety incidents during the reporting period, reflecting the effectiveness of its workplace safety protocols, training programs, and hazard controls. Safety briefings, personal protective equipment (PPE) compliance, and machine safety checks form part of the standard operating procedure across the shop floor.

AMIT ENGINEERS remains committed to sustaining this safety performance through ongoing training, hazard identification, and risk assessment practices across all operational areas.

10.3 Employee Wellbeing

The company recognizes that a safe and supportive work environment is foundational to sustained operational performance. Efforts to formalize structured training hours, grievance redressal mechanisms, and employee engagement programs are ongoing as part of the company's broader workforce development approach.

11. Operational Performance

During the reporting period, AMIT ENGINEERS manufactured a total of 1,537 HVAC units, forming the operational base against which resource and emission intensities are measured. Production volumes are tracked to enable normalized comparison of environmental performance across reporting periods.

12. Intensity Ratios

To contextualize absolute performance against production output, the following intensity ratios have been derived. These ratios allow for more meaningful year-on-year comparison as production volumes change.

Intensity Metric	Value	Basis
Energy Intensity	520.4 kWh / unit	per HVAC unit produced
GHG Emission Intensity	0.554 tCO ₂ e / unit	per HVAC unit produced
Safety Performance	Zero major accidents	192 employees, FY 2025-26

13. Compliance & Risk Management

AMIT ENGINEERS operates in compliance with applicable environmental, labour, and industrial safety regulations governing manufacturing facilities. Key compliance areas monitored include:

- Hazardous waste storage, handling, and disposal in line with statutory guidelines.
- Workplace safety protocols and reporting of occupational incidents.
- Utility consumption monitoring (energy and water) to support regulatory disclosures.
- Emission tracking to support environmental compliance and certification requirements.

No major regulatory non-compliances or major safety incidents were recorded during the reporting period.

13.1 Risk Management Framework

AMIT ENGINEERS recognizes a range of operational and environmental risks associated with its manufacturing activities. The table below outlines key risk categories monitored by the company and corresponding mitigation approaches.

Risk Category	Description	Mitigation Approach
Regulatory Risk	Changes in environmental, labour, or industrial safety regulations affecting operations	Ongoing compliance monitoring and periodic review of applicable statutory requirements
Energy Price & Supply Risk	Volatility in electricity tariffs or supply disruptions affecting production continuity	Monitoring of energy consumption patterns and evaluation of efficiency measures
Occupational Safety Risk	Workplace incidents arising from manufacturing and material handling operations	PPE compliance, machine safety protocols, and regular safety training
Waste & Environmental Risk	Improper handling or disposal of hazardous waste leading to regulatory exposure	Engagement of authorized vendors and controlled on-site storage practices
Water Availability Risk	Constraints in water availability affecting manufacturing processes	Monitoring of consumption and evaluation of conservation measures

13.2 Business Ethics, Anti-Corruption & Whistleblower Mechanism

AMIT ENGINEERS maintains a Code of Conduct and a Whistleblower Procedure that allow employees, contractors, and other stakeholders to raise concerns regarding business ethics, corruption, and information security in confidence and without fear of retaliation. Business ethics training is extended to employees to build awareness of expected standards of conduct, and all reports received through the whistleblower channel are logged, investigated, and tracked to closure.

Key indicators tracked for the reporting period are summarized below:

Ethics & Governance Indicator	FY 2025-26 Value	Target 2030	Unit
Employees Trained on Business Ethics	85	100%	%
Whistleblower Reports Received	0	0	Nos.
Confirmed Corruption Incidents	0	0	Nos.
Confirmed Information Security Incidents	0	0	Nos.

No confirmed incidents of corruption or information security breaches, and no whistleblower reports, were recorded during the reporting period. AMIT ENGINEERS will continue to expand business ethics training coverage toward its goal of 100% employee participation.

14. Targets & Way Forward

Building on the performance data captured in this report, AMIT ENGINEERS has identified the following focus areas for the near and medium term:

	Near-Term Goal (Next FY)	Medium-Term Goal (3 Years)
Energy Efficiency	Identify top energy-consuming processes and initiate audits	Reduce energy intensity per unit produced
GHG Emissions	Establish emission reduction baseline tracking	Evaluate renewable energy sourcing options
Water Management	Install sub-metering at key consumption points	Implement water recycling/reuse where feasible
Waste Management	Maintain zero non-compliance in hazardous waste disposal	Explore waste minimization at source
Health & Safety	Sustain zero major accident record	Formalize safety management system certification
Workforce Development	Expand structured training hours per employee	Strengthen skill development and retention programs

15. Reporting Methodology & Assumptions

- Reporting period: FY 2025-26 (April 2025 - March 2026).
- Reporting boundary: manufacturing facility operations of AMIT ENGINEERS.
- Energy, water, waste, and emissions data are based on internal facility records and utility billing for the reporting period.
- GHG emissions have been categorized using the Scope 1 (direct) and Scope 2 (indirect, purchased electricity) classification.
- Intensity ratios are calculated using total HVAC units produced during the reporting period as the denominator.
- This report does not currently include Scope 3 (value chain) emissions; inclusion of Scope 3 categories may be considered in future reporting cycles as data availability improves.
-

16. Environmental Management Initiatives

Beyond metric tracking, AMIT ENGINEERS has undertaken a number of operational practices aimed at reducing its environmental footprint over time. These initiatives, while still maturing, reflect the company's ongoing commitment to responsible manufacturing:

16.1 Energy Management Practices

- Periodic review of equipment run-hours to identify avoidable idle-time consumption.
- Preventive maintenance of motors, compressors, and HVAC test equipment to sustain operating efficiency.
- Awareness communication to shop-floor staff on switching off non-essential equipment during downtime.

16.2 Water Conservation Practices

- Monitoring of water usage points across manufacturing and utility areas.
- Routine checks for leaks and wastage in plumbing and process water lines.
- Evaluation of reuse opportunities for process and cooling water where feasible.

16.3 Waste & Hazardous Materials Handling

- Segregation of hazardous and non-hazardous waste streams at source.
- Storage of hazardous waste in designated, secured areas pending authorized disposal.
- Engagement of licensed vendors for hazardous waste collection and disposal.

17. Workforce & Safety Practices

17.1 Safety Management Approach

Maintaining a zero-major-accident record during the reporting period reflects a structured approach to workplace safety at AMIT ENGINEERS. Core elements of this approach include:

- Mandatory use of personal protective equipment (PPE) across production areas.
- Machine guarding and lock-out/tag-out procedures for equipment maintenance.
- Regular safety walk-throughs and hazard identification on the shop floor.
- Induction training for new employees covering safety protocols and emergency response.

17.2 Workforce Composition

The organization's 192-strong workforce spans production, quality assurance, engineering, logistics, and administrative functions supporting HVAC manufacturing operations. Workforce planning is aligned to production volumes and operational requirements across the reporting period.

17.3 Training & Capability Building

Skill development remains an ongoing priority, with on-the-job training and safety refreshers conducted for shop-floor personnel. As data systems mature, AMIT ENGINEERS intends to formally track training hours per employee as an additional disclosure in future reporting cycles.

18. Community Engagement & Social Responsibility

AMIT ENGINEERS recognizes its role as a responsible corporate citizen within the communities where it operates. While formal community investment programs are still developing, the company is guided by the following principles in its approach to community engagement:

- Prioritizing local employment opportunities where feasible, contributing to livelihoods in the surrounding area.
- Maintaining open channels for community feedback or grievances related to facility operations.
- Ensuring that facility operations, including waste handling and emissions, do not create undue impact on neighbouring communities.

18.1 Future Community Initiatives

As the company's sustainability program matures, AMIT ENGINEERS intends to explore structured community engagement initiatives, potentially including local skill development programs, environmental awareness drives, or support for local infrastructure, in line with its operational capacity and stakeholder expectations.

19. Supply Chain & Vendor Management

As a manufacturer of HVAC equipment, AMIT ENGINEERS relies on a network of suppliers and vendors for raw materials, components, and services. Responsible supply chain management is an important consideration in the company's overall sustainability approach.

19.1 Vendor Selection & Oversight

- Preference for vendors capable of consistent quality and reliable delivery performance.
- Periodic review of key vendor relationships to ensure continuity of supply.
- Engagement of licensed and authorized vendors specifically for hazardous waste collection and disposal.

19.2 Sustainable Procurement & Supplier Sustainability Performance

AMIT ENGINEERS tracks a set of sustainable procurement indicators covering supplier code of conduct adoption, contractual ESG requirements, sustainability assessments and audits, and internal buyer training. Performance against these indicators for the reporting period is summarized below.

Metric	FY 2025-26 Value	Target 2030	Category
Targeted suppliers who have signed the Supplier Code of Conduct	72%	85%	Governance
Targeted suppliers with contracts including clauses on environmental, labour, and human rights requirements	91%	100%	Governance
Targeted suppliers covered by a sustainability assessment	75%	85%	Governance
Targeted suppliers covered by a sustainability on-site/virtual audit	68%	80%	Governance
Buyers who received training on sustainable procurement	73%	85%	Social

"Targeted suppliers" refers to the defined set of suppliers within scope of AMIT ENGINEERS' sustainable procurement program for the reporting period. The company intends to expand coverage of assessments, audits, and contractual ESG clauses in future reporting cycles.

19.3 Future Direction

AMIT ENGINEERS intends to progressively strengthen its supplier evaluation criteria to incorporate environmental and social considerations alongside traditional quality and commercial parameters, as part of its broader sustainability roadmap.

20. Product Quality & Customer Focus

Product quality and reliability are central to AMIT ENGINEERS' manufacturing philosophy, particularly given the performance and safety expectations associated with HVAC equipment.

20.1 Quality Assurance Practices

- Testing of HVAC units prior to dispatch to verify functional performance.
- Quality checks integrated across key stages of the manufacturing process.
- Feedback from customers and service teams used to inform continuous improvement.

20.2 Customer Health & Safety

HVAC products manufactured by AMIT ENGINEERS are designed and tested with attention to safe operation under intended use conditions. The company remains committed to meeting applicable product safety and performance expectations for its customer base.

21. Climate Risk & Resilience

Climate-related risks are increasingly relevant to manufacturing operations, both in terms of direct physical impacts and the broader transition toward lower-carbon operations. AMIT ENGINEERS has begun to consider these risk categories as part of its risk management approach.

21.1 Physical Climate Risk

Physical risks relevant to manufacturing facilities may include extreme weather events, water stress, or temperature variability affecting operations. AMIT ENGINEERS monitors utility availability and facility conditions as part of routine operations, which provides an initial basis for identifying such risks.

21.2 Transition Risk

Transition risks relate to shifts in regulation, energy pricing, or market expectations associated with the move toward a lower-carbon economy. Given that Scope 2 emissions form the dominant share of the company's carbon footprint, exposure to electricity price and grid carbon intensity changes represents a relevant consideration for long-term planning.

AMIT ENGINEERS intends to develop a more structured climate risk assessment as part of future reporting cycles, potentially incorporating scenario-based analysis as data and capability allow.

22. Human Rights & Labour Practices

AMIT ENGINEERS is committed to upholding fair labour practices across its operations, in line with applicable labour laws and regulations.

- Compliance with applicable minimum wage and working hour regulations.
- Prohibition of child labour and forced labour across company operations.
- Non-discrimination in employment practices and equal opportunity in hiring.
- Freedom for employees to raise concerns through appropriate internal channels.

These principles form the foundation of the company's approach to workforce management and will continue to be reinforced as formal policies are developed and documented.

23. Business Continuity & Emergency Preparedness

Operational continuity and emergency preparedness are important considerations for a manufacturing facility handling equipment production, electrical systems, and limited quantities of hazardous materials.

- Fire safety equipment and emergency exits maintained across facility premises.

- Periodic safety drills to familiarize employees with emergency response procedures.
- Designated storage protocols for hazardous materials to minimize risk of accidental release.
- Contingency planning for utility disruptions affecting production continuity.

AMIT ENGINEERS continues to strengthen its emergency preparedness practices as part of its broader commitment to workplace safety and operational resilience.

24. Applicable Legal & Regulatory Framework

As a manufacturing entity, AMIT ENGINEERS' operations are governed by a range of central and state-level regulations relating to environmental protection, industrial safety, and labour welfare. Key regulatory frameworks relevant to the company's operations include:

Regulatory Area	Relevant Framework	Applicability
Environmental Protection	Environment (Protection) Act and associated rules	Facility emissions, effluents, and waste management
Hazardous Waste	Hazardous and Other Wastes (Management & Transboundary Movement) Rules	Storage, handling, and disposal of hazardous waste
Water	Water (Prevention & Control of Pollution) Act	Water consumption and discharge management
Air	Air (Prevention & Control of Pollution) Act	Air emissions from manufacturing operations
Factory Operations	Factories Act	Workplace safety, working conditions, welfare provisions
Labour & Wages	Applicable state and central labour/wage legislation	Employment terms, minimum wages, working hours
Electricity	Electricity Act and applicable state regulations	Grid electricity consumption and billing

AMIT ENGINEERS monitors applicable regulatory requirements on an ongoing basis and works to maintain compliance across all facility operations covered by this report.

25. Consents, Licenses & Authorizations

The table below summarizes the categories of statutory consents and authorizations typically applicable to manufacturing facility operations. This section may be used to record current validity status as part of the certification submission process.

Consent / License Category	Issuing Authority	Status
Consent to Establish (CTE)	State Pollution Control Board	<i>Valid</i>
Consent to Operate (CTO)	State Pollution Control Board	<i>Valid</i>
Hazardous Waste Authorization	State Pollution Control Board	<i>Valid</i>
Factory License	Directorate of Factories	Valid
Fire Safety NOC	Local Fire Department	Valid
Electricity Connection Sanction	State Electricity Board/Distribution Company	<i>Valid</i>

Note: Status and validity details should be updated with current certificate/license numbers and expiry dates prior to final submission.

26. Innovation & Process Improvement

Continuous improvement in manufacturing processes supports both operational efficiency and environmental performance at AMIT ENGINEERS. The company views process innovation as a long-term lever for reducing resource intensity per unit of production.

26.1 Process Efficiency

Ongoing review of production workflows helps identify opportunities to reduce material wastage, rework, and energy use during manufacturing. Even incremental improvements across repeated production cycles can meaningfully reduce cumulative resource consumption over time.

26.2 Technology Adoption

AMIT ENGINEERS remains open to evaluating equipment upgrades and technology adoption that can improve energy efficiency, product quality, or workplace safety, balancing capital investment considerations against long-term operational benefits.

27. Employee Training & Development

Structured training supports both workforce capability and safe operations at AMIT ENGINEERS. Training activities during the reporting period spanned several categories relevant to manufacturing operations:

- Safety induction training for new employees joining shop-floor and support functions.
- Refresher training on PPE use, machine safety, and hazard identification for existing employees.
- On-the-job skill development for production, quality, and technical roles.
- Awareness sessions on environmental practices relevant to day-to-day operations, such as waste segregation and water conservation.

As HR data systems mature, AMIT ENGINEERS intends to formally track and disclose training hours per employee, training coverage rates, and skill development outcomes in future reporting cycles.

28. Standards Alignment / Content Index

This report has been informally aligned with select disclosure topics from the Global Reporting Initiative (GRI) Standards to support ease of reference during certification review. The index below maps key disclosures to their location within this report.

Reference Framework	Disclosure Topic	Location in This Report
GRI 302	Energy Consumption	Section 8.1 - Energy Consumption
GRI 303	Water Consumption	Section 8.2 - Water Consumption
GRI 306	Waste Management	Section 8.3 - Waste Management
GRI 305	GHG Emissions (Scope 1 & 2)	Section 8.4 - Greenhouse Gas Emissions
GRI 403	Occupational Health & Safety	Section 9.2 - Occupational Health & Safety
GRI 102	Organizational Profile	Section 3 - Company Profile
GRI 102	Stakeholder Engagement	Section 6 - Stakeholder Engagement

29. Appendix A: Units & Conversion Reference

The table below provides standard conversion references for the units of measurement used throughout this report, to support data verification during certification review.

Unit	Full Form	Common Equivalent
kWh	Kilowatt-hour	Standard unit of electrical energy consumption
KLD	Kilolitres	1 KL = 1,000 litres
MT	Metric Tonne	1 MT = 1,000 kilograms
tCO2e	Tonnes of CO2 equivalent	Standardized GHG unit across gas types
Nos.	Numbers/Count	Count of discrete units (employees, incidents, products)

30. Glossary of Terms

Term	Definition
Scope 1 Emissions	Direct GHG emissions from sources owned or controlled by the company, such as on-site fuel combustion.
Scope 2 Emissions	Indirect GHG emissions from the generation of purchased electricity, steam, heat, or cooling consumed by the company.
tCO₂e	Tonnes of carbon dioxide equivalent - a standard unit for comparing emissions of different greenhouse gases based on their global warming potential.
KLD	Kilolitres, a unit of volume used to measure water consumption.
MT	Metric Tonnes, a unit of mass used to measure waste quantities.
Energy Intensity	Total energy consumed per unit of production output, used to normalize energy performance against output volume.
LTI	Lost Time Incident - a workplace safety incident resulting in the injured person being unable to work for a period of time.
Materiality Assessment	A process used to identify and prioritize ESG topics most relevant to a company's operations and stakeholders.

31. Declaration

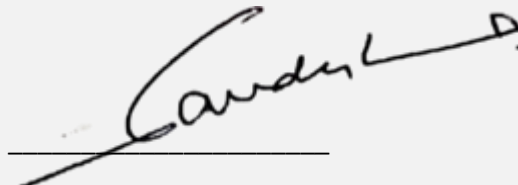
The data disclosed in this report has been compiled by AMIT ENGINEERS for the purpose of certification and compliance submission. The company affirms that the figures presented reflect its operational records for the stated reporting period to the best of its knowledge.

31.1 Data Assurance Statement

The environmental and social performance data presented in this report has been sourced from internal facility records, utility billing statements, and production logs maintained by AMIT ENGINEERS. While this report has not undergone third-party external assurance, the company is open to facilitating third-party verification as part of future certification or compliance processes, should it be required.

31.2 Contact for This Report

Queries relating to the content of this report, or requests for supporting documentation as part of a certification or compliance review, may be directed to the management of AMIT ENGINEERS.



Authorized Signatory
AMIT ENGINEERS