



Business Responsibility

and Sustainability
Reporting

Business Responsibility and Sustainability Reporting

FY 2024-25

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the listed entity	L29253MH2009PLC193352
2.	Name of the listed entity	Paras Defence and Space Technologies Limited
3.	Year of incorporation	2009
4.	Registered office address	D-112, TTC Industrial Area, MIDC, Nerul, Navi Mumbai - 400706
5.	Corporate address	D-112, TTC Industrial Area, MIDC, Nerul, Navi Mumbai - 400706
6.	E-mail	cs@parasdefence.com
7.	Telephone	022-6919-9999
8.	Website	www.parasdefence.com
9.	Financial year for which reporting is being done	2024-25
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited
11.	Paid-up Capital	₹ 40,29,36,650
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Jajvalya Raghavan, Company Secretary and Compliance Officer Email: cs@parasdefence.com Telephone: 022-6919-9919(D)
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).	Standalone Basis
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Design, development, manufacturing, testing & commissioning of products, systems and solutions for Defence & Space Applications	Optics and Optronics System	53
2	Design, development, manufacturing, testing & commissioning of products, systems and solutions for Defence & Space Applications	Defence Engineering	47

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	Optics and Optronics System	26700	53
2	Defence Engineering	25999	47

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	2	5	7
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	18 (including Union Territories)
International (No. of Countries)	9

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

Exports constitute 14.59% of the total turnover of the entity

c. A brief on types of customers

The Company majorly serves government organizations such as the Defence Research and Development Organization (DRDO), the Indian Space Research Organization (ISRO), Defence Public Sector Undertakings (DPSUs), shipyards and ordnance factories. Additionally, the client base includes publicly listed companies like L&T, BEL, HAL, Tata as well as numerous private and international firms operating in the defence and space industry.

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

No	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
		Employees				
1	Permanent (D)	309	229	74.11%	80	25.72%
2	Other than Permanent (E)					
3	Total employees (D + E)	309	229	74.11%	80	25.72%
		Workers				
1	Permanent (F)	228	210	92.37%	18	7.89%
2	Other than Permanent (G)					
3	Total Workers (F + G)	228	210	92.37%	18	7.89%

b. Differently abled Employees and workers:

No	Particulars	Total(A)	Male		Female	
			No(B)	%(B/A)	No(C)	%(C/A)
Differently Abled Employees						
1	Permanent (D)	0	0	0	0	0
2	Other than Permanent (E)	0	0	0	0	0
3	Total differently abled employees (D + E)	0	0	0	0	0
Differently Abled Workers						
1	Permanent (F)	0	0	0	0	0
2	Other than Permanent (G)	0	0	0	0	0
3	Total Workers (F + G)	0	0	0	0	0

21. Participation/Inclusion/Representation of women

	Total(A)	No. and percentage of Females	
		No(B)	%(B/A)
Board of Directors	6	2	33.33%
Key Management Personnel	4	2	50.00%

22. Turnover rate for permanent employees and workers. (Disclose trends for the past 3 years)

	FY 2024-25 (Turnover rate in current FY)			FY 2023-24 (Turnover rate in previous FY)			FY 2022-23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	8%	1%	10%	10%	4%	8%	15%	10%	13%
Permanent Workers	4%	0.18%	4%	0	0	0	12%	0	12%

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	Opel Technologies Pte. Ltd.	Wholly Owned Subsidiary	100	No
2	Quantico Technologies Private Limited	Wholly Owned Subsidiary	100	No
3	Mechtech Thermal Private Limited	Subsidiary	70	No
4	Paras Aerospace Private Limited	Subsidiary	60	No
5	Ayatti Innovative Private Limited	Subsidiary	58.02	No
6	Paras Anti-Drone Technologies Private Limited	Subsidiary	55	No
7	Krasny Paras Defence Technologies Private Limited	Associate	47.5	No
8	Controp-Paras Technologies Private Limited	Associate	30	No

VI. CSR Details

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

(ii). Turnover (in ₹). - ₹ 33,385 Lakhs

(iii). Net worth (in ₹) - ₹ 64,347 Lakhs

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 2024-25			FY 2023-24		
		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, weblink can be accessed at: www.parasdefence.com	0	0	-	0	0	-
Investors		0	0	-	0	0	-
(other than shareholders)							
Shareholders		1	0	The complaint was resolved within the stipulated time	3	0	The complaints were resolved within the stipulated time
Employees and workers	No	0	0	-	0	0	-
Customers		0	0	-	0	0	-
Value Chain partners		0	0	-	0	0	-
Other (please specify)		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	Risk	Climate change poses risks to Paras Defence, impacting operations, supply chains, and financial stability. Furthermore, escalating operational costs and evolving geopolitical conditions may compel the company to invest heavily in innovation and adaptive strategies	We evaluated the climate change risk exposure of all our operational sites and developed a plan to mitigate the potential impacts. The Company ensures that energy-efficient equipment is installed across its manufacturing units. The maintenance team is in charge of overseeing this and considerations such as energy ratings are taken into account during the procurement process.	Negative
2	Corporate Governance	Opportunity	We have a highly experienced management team, with our promoters having over three decades of expertise in the design, development and manufacturing of a wide range of engineering products for the defence and space sectors. This extensive experience has allowed us to establish strong, long-term relationships with customers and suppliers. The company has also assembled a skilled management and execution team, including many former employees from BEL and DRDO, further strengthening its industry capabilities.	-	Positive
3	Employee Satisfaction and Wellness	Opportunity	Focusing on employee satisfaction and wellness offers significant opportunities, including enhanced productivity, innovation and operational resilience. Prioritizing employee well-being also aids in attracting and retaining top talent, reduces turnover, and strengthens the company's reputation as a responsible employer. Additionally, wellness initiatives can lower healthcare costs, reduce absenteeism, and improve stress management, all contributing to better financial performance and sustainable growth.	-	Positive
4	Environment footprint – Waste and Emissions	Opportunity and Risk	Proactively managing environmental impact can lead to enhanced regulatory compliance, cost savings and improved reputation, positioning the company as a sustainability leader. This focus can also drive innovation, opening new market opportunities and future-proofing the business. However, failure to effectively manage these metrics could result in regulatory penalties, increased operational costs, reputational damage, and potential competitive disadvantages, making it crucial for us to balance these factors.	The company has a proven waste management practice in place that makes sure that proper waste removal as per the waste category defined by the MPCB and State Pollution Control Board(s) is carried out.	Positive and Negative

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)
5	Product Design, Quality and Innovation	Opportunity	By prioritizing continuous improvement and keeping up with the latest technological advancements, businesses can develop innovative products that cater to changing customer demands. Adopting user-centric design, integrating sustainability practices and nurturing a culture of creativity and collaboration can result in a competitive edge, customer allegiance and market expansion.	-	Positive
6	Customer Satisfaction and Retention	Opportunity	Customers who are satisfied with our products and services tend to demonstrate loyalty and actively promote Paras's offerings within their networks. This positive customer behavior can drive increased sales and help build a strong brand reputation. At the same time the Company caters to a diverse global clientele. Any undesirable customer experience could lead to customer attrition or reputational damage.	-	Positive
7.	Make in India/ Defence Indigenization Push	Opportunity	Initiatives like 'Make in India', 'Atmanirbhar Bharat' and rising defence budgets are accelerating demand for indigenous defence manufacturing, where companies like Paras Defence import critical raw materials but add substantial value through domestic design, assembly, and system integration to deliver finished defence products.	-	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Policy and management processes

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://www.parasdefence.com/uploads/investors/files/Code_of_Conduct_for_Board_of_Directors_and_SMPs.pdf	https://www.parasdefence.com/uploads/investors/files/Policy_on_Life_Cycle_Sustainability.pdf	https://www.parasdefence.com/uploads/investors/files/Policy_on_Employees_Wellness.pdf	-	https://www.parasdefence.com/uploads/investors/files/Policy_on_Human_Right.pdf	https://www.parasdefence.com/uploads/investors/files/Policy_on_Life_Cycle_Sustainability.pdf	https://www.parasdefence.com/uploads/investors/files/Policy_on_Accountable_Advocacy.pdf	https://www.parasdefence.com/uploads/investors/files/Corporate_Social_Responsibility_Policy.pdf	-
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<ul style="list-style-type: none"> • ISO 45001:2018 • ISO 9001:2015 • ISO 9100: 2016 • ISO 14001: 2015 • AS 9100D • DRDO Registration Certificate • CVRDE Registration Certificate 								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Our organisation acknowledges the significance of establishing targets to assess advancement towards achieving all the principles of the National Guidelines on Responsible Business Conduct (NGRBC). Considering that we are in our initial years of ESG journey, we intend to specify our objectives and targets in the upcoming reporting period.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	As and when objectives and targets are finalized, we will be monitoring the performance periodically.								

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>At Paras, we are deeply committed to conducting our business in a way that upholds the highest ethical standards and promotes sustainability. We believe that our success should not only be measured by financial performance but also by the positive contributions we make to society and the environment. Our focus on social responsibility includes a strong commitment to fostering diversity, equality, and inclusion within our workforce, creating an environment where everyone can thrive.</p> <p>Through our Corporate Social Responsibility (CSR) initiatives, we actively support community development and work towards making a meaningful impact on the lives of those in need. Our commitment to Environmental, Social, and Governance (ESG) principles guides our approach to business. We continuously explore and implement innovative methods to reduce our environmental footprint. By adopting cutting-edge technologies and techniques, we have made significant strides in minimizing our consumption of resources—such as energy, water, and raw materials. This includes specific efforts to optimize electricity and water usage, which reflects our proactive stance on environmental sustainability.</p> <p>Looking ahead, we remain dedicated to enhancing transparency in our reporting, fostering active engagement with stakeholders, and driving continuous improvement across our Sustainability and CSR efforts. We extend our sincere gratitude to our employees, customers, partners, and stakeholders for their unwavering support and contributions to our shared journey. Together, we are creating a future that not only respects the planet but also empowers communities and ensures long-term prosperity for all.</p> <p>Munjal Sharad Shah Managing Director DIN: 01080863</p>
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board is responsible for implementation and overview of the Business Responsibility Policies.
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 Board's Corporate Social Responsibility (CSR) Committee is responsible for sustainability related issues of the Company. This Committee meets at least twice a year to review the Company's sustainability and CSR performance.

10. Details of Review of NGRBCs by the Company: Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ 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, the review was done by the Board of Directors of the Company.									Annually or on need basis								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company periodically complies with the extant regulations and principles as are applicable. There were no material non-compliances with respect to statutory / regulatory requirements. The review for the same was done by the Board of Directors of the Company.									Annually or on need basis								

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.

Sr. no	P1	P2	P3	P4	P5	P6	P7	P8	P9
All the policies are evaluated by our internal team of experts. Third-party assessments and certifications will be performed as and when necessary.									

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1:

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

Essential Indicators

- Percentage coverage by training and awareness programmes 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	Percentage of persons in respective category covered by the awareness programmes
Board of directors	5	The Company regularly conducts familiarization programs for its Directors in accordance with the SEBI Listing Regulations and other applicable laws. These programs are designed to ensure that the Directors and Key Managerial Personnel (KMPs) are well-informed about a range of topics. This includes updates on industry trends, the Company's business model, recent statutory changes, governing regulations, environmental, social and governance (ESG) issues and advancements in technology. The programs also cover the Directors' roles, rights and responsibilities, as well as developments in defence, economic conditions and the operational environment. Also, Board and KMPs are briefed on new business initiatives, strategic investments, corporate governance practices and various risk factors affecting the Company.	100
Key Managerial personnel	4		100
Employees other than BoD and KMPs	3	The company asserts on employee training and development. The employees undergo various training/ awareness session such as induction training at the time of joining, safety training, technical and compliance training during employment. During FY 2024-25 periodic awareness programs on topics – energy and water conservation, vendor and client management, ESG, code of conduct, sexual harassment, financial planning and implications of tax saving, etc. were done by Paras.	95
Workers	4	Industrial Safety training, Work Procedures, Processing standards etc. are provided to the workers on a continuous basis. Additionally, the company has developed special training programs for the workers to enhance their skills. The main aspects covered in such trainings are job specific training, Safety and quality training, work procedures and guidelines.	90

- 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 Obligations) Regulations, 2015 and as disclosed on the entity's website)

Monetary					
Category	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	-	-	0	-	-
Settlement	-	-	0	-	-
Compounding fee	-	-	0	-	-

Non-Monetary				
Category	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an 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.

S. No.	Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
1	NA	

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. - The Company has an anti-corruption and anti-bribery policy. The policy asserts on our zero-tolerance approach towards corruption and bribery. The policy also provides information and guidance on how to trace and deal with bribery and corruption issues. As a part of our training on the Code of Conduct, anti-bribery awareness sessions are also given to employees on Anti-Corruption and Anti-bribery topics. The weblink for this policy is https://www.parasdefence.com/uploads/investors/files/Policy_on_Anti-Corruption_and_Anti-Bribery.pdf

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

Category	FY 2024-25	FY 2023-24
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Category	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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.

There have been no cases with respect to corruption and conflicts of interest.

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

Particulars	FY 2024-25	FY 2023-24
Number of days of accounts payables	137 days	113 days

9. Open-ness of business. Provide details of concentration of purchases with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format. Concentration of Purchases-

Parameter	Metrics	FY2024-25	FY2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0	0
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0	0
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0	0

Parameter	Metrics	FY2024-25	FY2023-24
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	1.73%	0.02%
	b. Sales (Sales to related parties / Total Sales)	8.96%	10.55%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	44.99%	94.99%
	d. Investments (Investments in related parties / Total Investments made)	4.74%	28.93%

Leadership Indicators

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

S. No.	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
1	0	0	0

- 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 code of conduct for Board Members and Senior Management covers in detail the concern of conflict of interest. The Directors and Senior Management are required to annually provide declarations of compliance with the Code of Conduct. The code of conduct is uploaded on the website of the company and the link for the same is given below: https://www.parasdefence.com/uploads/investors/files/Code_of_Conduct_for_Board_of_Directors_and_SMPs.pdf

PRINCIPLE 2:

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

Essential Indicators

- 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.

Category	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	0.5	0.5	Paras has been dealing in the segments of optics and optronics system and defence engineering while focusing on improving the environmental and societal effects of its products, striving for a more sustainable and socially accountable approach.
Capex	99.5	99.5	

- Does the entity have procedures in place for sustainable sourcing? (Yes/No)
Yes
 - If yes, what percentage of inputs were sourced sustainably?

Yes, at Paras, we are dedicated to sustainable sourcing practices. We carefully consider various factors when selecting our major raw material suppliers. Over 60% of our inputs are sourced sustainably. The Company has relevant procedures to ensure responsible sourcing, supported by a Supplier Code of Conduct. This aims to foster sustainability among our vendors and promote responsible behaviour beyond our own manufacturing facilities.

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.

The company operates in the Defence and Space sectors, providing advanced technology products and services. Due to the nature of its business, product reclamation from customers is not practiced. The Company has implemented rigorous processes in line with regulatory requirements for the reuse, recycling and disposal of end-of-life materials, including plastics, packaging, e-waste, hazardous waste, and other production-related waste. Furthermore, the Company adheres to all conditions and procedures mandated by the respective State Pollution Control Boards.

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

Not Applicable. The main products of the Company are Defence and space technology products for use in security applications. Once the products are sold, they would not be returned to the Company.

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?

S. No.	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.
1	0	0	0	0	0	0

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.

S. No.	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 2024-25	FY 2023-24

Not Applicable

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:

	FY2024-25			FY2023-24		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)						
E-waste						
Hazardous waste						
Other waste						

Not Applicable

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

S. No.	Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category

Not Applicable

PRINCIPLE 3:

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

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 (A)		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	229	15	6.5%	15	6.5%	0	0	5	2.18%	0	0%
Female	80	5	6.25%	5	6.25%	5	6.25%	0	0	0	0%
Total	309	20	6.47%	20%	6.47%	5	1.62%	5	1.62%	0	0%
Other than permanent Employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

Remarks: Numbers based on ESIC figures

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	210	40	19%	40	19.05%	0	0%	4	1.90%	0	0%
Female	18	9	50%	4	22.22%	0	0%	0	0%	0	0%
Total	228	49	21.49%	44	19.29%	0	0%	4	1.75%	0	0%
Other than permanent Workers											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

Remarks: Numbers based on ESIC figures

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

Particulars	FY 2024-25 Current Financial Year	FY 2023-24 Previous Financial Year
Cost incurred on well-being measures as a % of total revenue of the company	0.3%	0.4%

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

Benefits	FY 2024-25			FY 2023-24		
	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	22%	40%	Y	31.5	39.4	Y
Gratuity	100	100	Y	100	100	Y
ESI	15%	30%	Y	14.4	28.16	Y
Others – please specify	-	-	-	-	-	-

3. 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 has the necessary infrastructure in place to make the workplaces accessible to differently abled employees, workers and visitors. Such infrastructural arrangements include without limitation, easily accessible sites and building entrances, easily operated doors, sufficiently illuminated wide corridors etc .

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

Yes. Equal Opportunity forms a part of our Policy on Employee Wellness. The link can be found here: <https://www.parasdefence.com/investors>

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	60%	100%	0	0
Total	80%	80%	100%	100%

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.

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, The Company has adopted an Open Door Policy for all its employees to encourage open communication, feedback and discussion about any matter of importance to employees. Employees can share their grievances by phone call, email, other verbal / written means of communication with their HOD or HR. Further, the Company also has a vigil mechanism and whistle blower policy for redressal of grievances.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2024-25			FY 2023-24		
	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	309	0	0.00%	276	0	0.00%
- Male	229	0	0.00%	205	0	0.00%
- Female	80	0	0.00%	71	0	0.00%
Total Permanent Workers	228	0	0.00%	142	0	0.00%
- Male	210	0	0.00%	134	0	0.00%
- Female	18	0	0.00%	8	0	0.00%

Remarks: None of our employees or workers are members of any association(s) or unions.

8. Details of training given to employees and workers:

Category	FY2024-25					FY2023-24				
	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	229	136	59.38%	27	11.7%	205	120	58.54%	23	11.22%
Female	80	40	50%	25	31%	71	35	49.30%	22	30.99%
Total	309	176	56.95%	52	16.82%	276	155	56.16%	45	16.30%

Category	FY2024-25					FY2023-24				
	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)
Workers										
Male	210	127	60.47%	47	22.38%	134	80	59.70%	30	22.39%
Female	18	14	77.77%	11	61.11%	8	8	100.00%	5	62.50%
Total	228	140	61.40%	58	25.43%	142	88	61.97%	35	24.65%

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

Category	FY2024-25			FY2023-24		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	229	172	75.10%	205	153	74.63%
Female	80	64	80%	71	57	80.28%
Total	309	236	76.37%	276	210	76.09%
Workers						
Male	210	165	78.57%	134	105	78.36%
Female	18	16	88.88%	8	7	87.50%
Total	228	181	79.38%	142	112	78.87%

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

Yes, RIR Certification Private Limited has granted ISO 45001:2018 certification to all our Company's Plants. This certification helps mitigate potential hazards for employees and visitors within our premises, promoting cost efficiency and reducing occupational incidents. The company places paramount importance on occupational health and safety management.

- 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 diligently reviews work-related hazardous risks every quarter, facilitating the identification of safety concerns across various manufacturing processes and maintaining compliance monitoring. The company effectively recognizes hazardous risks on both routine and non-routine basis. The company consistently scrutinizes its safety apparatus to foster a safe work environment with minimal accidents. Every recommendation from regulators and industry forums regarding employee and worker safety and health is promptly implemented, demonstrating our steadfast commitment to this vital aspect.

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

Yes

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

Yes, the eligible Employees/workers are covered under various statutory regulations as applicable to the Company.

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

Safety Incident/Number	Category	FY2024-25	FY2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

Creation of an Emergency Assembly Area, ensuring secure congregation during a critical situation. Establishment of a Fire Hydrant and sprinkler system to tackle fire-related hazards. Provision of Personal Protective Equipment (PPE) during work activities. Accessible drinking water and proper sanitation facilities are provided to maintain hygiene and well-being. CCTV surveillance systems have been installed to enhance physical security and monitor the premises continuously. Comprehensive Standard Operating Procedures (SOPs) are in place to ensure consistent and safe operations. Regular health and safety training sessions, along with mock drills, are conducted to build awareness and emergency preparedness among staff. In addition, periodic safety audits are carried out to evaluate existing protocols and drive continuous improvement in safety standards.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	0	0	0	0
Health & Safety	0	0	0	0	0	0

14. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% (All our plants are ISO 45001:2018 certified through RIR Certification Private Limited and regular ISO audits / reviews are conducted)
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.

Regular health and safety training sessions and mock drills are conducted to raise awareness and preparedness among employees. Standard Operating Procedures (SOPs) and safety protocols are regularly reviewed and updated based on incident reports and assessments. The company holds ISO 45001 certification across all its plants and actively integrates recommendations aimed at bolstering safety measures and risk management throughout our product life cycle. The ISO 45001 audits are treated with utmost seriousness by Management and are consistently overseen to address any observation raised by the ISO auditors.

Leadership Indicators

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

Yes, the eligible Employees/workers are covered under various statutory regulations applicable to the company.

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

Paras ensures that all relevant statutory payments concerning transactions undertaken by it, are deducted and deposited according to regulatory standards. This procedure undergoes scrutiny in both internal and external audits. The Company anticipates its partners in the value chain, to follow business responsibility principles and maintain transparency and accounting values.

3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

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	
	FY2024-25	FY2023-24	FY2024-25	FY2023-24
Employees	0	0	0	0
Workers	0	0	0	0

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)

Our company is committed to ensuring the well-being and support of all our employees throughout their tenure with us. Currently, we do not offer a formal transition assistance program for employees retiring or transitioning due to employment termination. However, we understand the significance of having such support structures in place. To maintain a positive and supportive work environment, we continuously review and refine our policies and benefits. This approach allows us to address the evolving needs of our workforce effectively and ensure a seamless experience for all employees.

5. Details on assessment of value chain partners:

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

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.

After thorough assessments, our Company has not identified any significant risks or concerns related to health and safety practices or working conditions among our value chain partners. We continue to monitor and engage with our partners to ensure compliance with our standards and maintain a safe and healthy working environment across our supply chain.

PRINCIPLE 4:

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.

Engaging with stakeholders is fundamental to understanding the social, environmental, and economic context in which we operate and to building strong, collaborative relationships. We identify and prioritize key stakeholders—including employees, customers, investors, suppliers, partners, regulators, communities and others—based on factors such as impact, influence, legitimacy and diversity of perspectives. Through established communication channels and feedback mechanisms, we ensure stakeholders receive accurate information and have avenues to express their views. Regular review of stakeholder inputs helps us align our materiality assessment and strategic decisions with their evolving expectations, fostering mutual value creation and sustainable business growth.

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

S. No.	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
1	Employees	No	Email (internal communication), Notices and Communication Mechanisms	Continuous	1. Safe & Inclusive Workplace 2. Employee Well-being 3. Training & Development 4. Recognition & Rewards 5. Policy Awareness 6. Employee Engagement 7. Grievance Redressal
2	Shareholders/ Investors	No	Emails, Newspaper, Advertisement, website of the Company and Stock Exchanges and General Meetings	Quarterly and Event specific as per Statutory Requirement	1. Current performance 2. Initiatives and Projects 3. Regular Investor Engagement 4. Transparent Communication and Grievance Redressal

S. No.	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
3	Suppliers and Distributors	No	Vendor assessment and review, Training workshop, Supplier audits, official communication channels: Website, Email and Phone calls	Ongoing	<ol style="list-style-type: none"> 1. Ease of Doing Business 2. Ethical Business Conduct & Social Practices 3. Risk Management 4. Business Opportunities 5. Supplier Transparency 6. Value Chain Efficiency 7. Payments Management 8. Purchase Price Optimization.
4	Community	No	CSR initiatives	Annual and on need basis	<ol style="list-style-type: none"> 1. Execution of CSR Projects such as animal welfare, conserving water resources, and promoting health and education. 2. Conducting important events such as Blood Donation Camps
5	Government and Regulatory Bodies	No	Compliance Reports, Regulatory audits/ inspections	Quarterly, Half Yearly, Annually and on need basis	<ol style="list-style-type: none"> 1. Ensuring Compliances with applicable laws 2. Inspections 3. Approvals 4. Assessments
6	Customers	No	Customer meets, website, Phone calls, emails and meetings	Frequently and as and when required	<ol style="list-style-type: none"> 1. Consistent Customer Engagement 2. Timely Query and Complaint Resolution 3. Information on New Products and Services 4. Addressing Technical and Operational Issues 5. Commitment to Positive Customer Experience

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 maintains regular and structured engagement with key stakeholders, including investors, customers, employees, channel partners, and analysts, to align its strategic direction with stakeholder expectations. These interactions conducted through meetings, emails, calls, AGMs, and grievance redressal platforms, help gather valuable feedback on business performance and customer experience. Senior management and relevant Board Committees review this input to guide decision-making. Dedicated committees such as the CSR and the Stakeholders' Relationship Committee oversee the implementation of social responsibility initiatives and compliance with statutory requirements, reinforcing the Company's commitment to transparency, accountability, and long-term stakeholder value.

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.

Engagement with communities primarily involves discussions where their views and opinions on CSR programs are carefully considered. The formulation of Company policies related to Corporate Social Responsibility has been the outcome of ongoing interactions with the stakeholders. The discussions with employees, HR, and team leads have also enabled the Company to implement activities like employee well-being programs, while also promoting environmental initiatives such as water, electricity and fuel conservation.

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

The Company actively involves its vulnerable/ marginalized stakeholder groups, particularly communities through the CSR initiatives and improving livelihoods for the target beneficiaries. It also prioritizes keeping stakeholders informed about new technologies, safety measures and industry developments aimed at mitigating risks. Proactive engagement yields valuable insights that inform material issues, shape business strategy and operations, and mitigate reputational risks. Committing to fostering positive relationships, the Company engages extensively with all stakeholders, including vulnerable and marginalized groups, on various issues. This is mainly done through:

- Volunteering activities to address local needs of the beneficiaries.
- CSR initiatives with regard to animal welfare, conserving water resources, and promoting health and education.
- By contributing towards environmental sustainability.

PRINCIPLE 5:

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:

	FY2024-25			FY2023-24		
	Total (A)	No. of employees / workers covered (B)	%(B / A)	Total (C)	No. of employees / workers covered (D)	%(D / C)
Employees						
Permanent	309	309	309	276	276	100.00%
Other than permanent	0	0	0	0	0	0.0%
Total Employees	309	309	309	276	276	100.00%
Workers						
Permanent	228	228	100%	142	142	100.00%
Other than permanent	0	0	0	0	0	0.0%
Total Workers	228	228	100%	142	142	100.00%

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

Category	FY2024-25					FY2023-24				
	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	309	8	2.58%	301	97.41%	276	19	6.88%	257	93.12%
Male	229	6	2.62%	223	97.37%	205	15	7.32%	190	92.68%
Female	80	2	2.5%	78	97.5%	71	4	5.63%	67	94.37%
Other than Permanent	0	0	0	0	0	0	0	0	0	0.0%
Male	0	0	0	0	0	0	0	0.0%	0	0.0%
Female	0	0	0	0	0	0	0	0.0%	0	0.0%
Workers										
Permanent	228	25	10.96%	203	89.03%	142	11	7.75%	131	92.25%
Male	210	25	11.90%	185	88.09%	134	11	8.21%	123	91.79%
Female	18	0	0.00%	18	100%	8	0	0.00%	8	100.00%
Other than Permanent	0	0	0	0	0	0	0	0.0%	0	0.0%
Male	0	0	0	0	0	0	0	0.0%	0	0.0%
Female	0	0	0	0	0	0	0	0.0%	0	0.0%

3. a. Details of remuneration/salary/wages, in the following format: Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/salary/ wages of respective category (₹ in lakhs)	Number	Median remuneration/salary/ wages of respective category (₹ in lakhs)
Board of Directors (BoD)	4	27.90	2	12.85
Key Managerial Personnel	1	20.17	1	7.56
Employees other than BoD and KMP	260	579.48	96	160.93
Workers	243	286.28	17	13.32

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

Particulars	Current Financial Year	Previous Financial Year
Gross wages paid to females as % of total wages	17.00	19.33

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 HR Head and Executive Directors of the Company are responsible for addressing any human rights impacts or issues that may be caused or influenced by the company's Human Rights Policy (https://www.parasdefence.com/uploads/investors/files/Policy_on_Human_Right.pdf)

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

The Company has a robust grievance redressal system. Paras complies with applicable labour laws. For any grievances related to human rights, employees can report concerns to their superiors or the HR department. Post this, a Committee may be formed to investigate complaints, as well as ensure prompt resolution. Further, Internal Committee under the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, is constituted in the company to deal with Complaints related to Sexual Harassment and conduct enquiries on such issues.

Paras has implemented a Vigil Mechanism, which includes a Whistle Blower Policy, providing a structured and secure framework for employees and stakeholders to report instances of unethical behaviour, suspected fraud, or human rights violations in a responsible and confidential manner.

Furthermore, employees have access to a system managed by the HR team, this platform allows for the resolution of queries related to compensation, pay slips, tax deductions, leave, policies, and other employment-related concerns, ensuring transparent and efficient support.

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

	FY2024-25			FY2023-24		
	Filed during the year	Pending resolution at the end of year	Filed during the year	Pending resolution at the end of year	Filed during the year	Pending resolution at the end of year
Sexual Harassment	0	0	0	0	0	0
Discrimination at workplace	0	0	0	0	0	0
Child Labour	0	0	0	0	0	0
Forced Labour/Involuntary Labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other human rights related issues	0	0	0	0	0	0

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

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

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

The Company has established strong protocols to ensure that complainants do not face any adverse consequences when raising concerns related to human rights. These protocols are designed to foster a safe and supportive environment that encourages individuals to report grievances without fear of retaliation.

In line with the Board-approved Vigil Mechanism and Whistle blower Policy, complainants also have the option to directly approach the Chairman of the Audit Committee. This policy includes built-in safeguards to protect whistle-blowers from any form of victimization, thereby reinforcing the Company's commitment to transparency, accountability, and ethical conduct.

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

Yes, all our business agreements and contracts require the counterparty to comply with applicable regulatory requirements, which also include human rights.

10. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	0

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

We confirm that no such incidents have occurred.

Leadership Indicators

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

As the Company has not received any major human rights grievances/complaints, there was no need to modify/introduce any business process.

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

Not applicable, as no human rights due - diligence was conducted during the year.

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

Yes, the company actively promotes an inclusive accessibility framework.

4. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	0
Discrimination at workplace	0
Child Labour	0
Forced Labour/Involuntary Labour	0
Wages	0
Others – please specify	0

Remarks: The company has a zero-tolerance policy against the matters mentioned herein and regularly conveys to all its value chain partners about the same.

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

No such incident occurred to date.

PRINCIPLE 6:

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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	0.00	0.00
Total fuel consumption (B)	0.00	0.00
Energy consumption through other sources (C)	0.00	0.00
Total energy consumed from renewable sources (A+B+C)	0.00	0.00
From non-renewable sources (In Gigajoules)		
Total electricity consumption (D)	10,836.27	11,073.62
Total fuel consumption (E)	131.78	187.04
Energy consumption through other sources (F)	0.00	0.00
Total energy consumed from non-renewable sources (D+E+F)	10,968.05	11,260.66
Total energy consumed (A+B+C+D+E+F)	10,968.05	11,260.66
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees Lakhs)	0.33 GJ / Lakh	0.48 GJ / Lakh
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	6.67GJ/ Lakh \$	10.86 GJ / Lakh \$
Energy intensity in terms of physical output	0.37 GJ / No. of units produced	0.33 GJ / No. of units produced*
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

*Figures of the previous year have been restated

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

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

No

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	13,492	12,460
(iv) Seawater / desalinated water	0	0
(v) Others	75	70
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	13,567	12,530
Total volume of water consumption (in kilolitres)	13,567	12,530
Water intensity per rupee of turnover (Water consumed / turnover)	0.41 KL / Lakh	0.53909 KL / Lakh
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	8.25 KL / Lakh \$	12.08293 KL / Lakh \$
Water intensity in terms of physical output	0.46 KL / No. of units produced	0.37 KL / No. of units produced*
Water intensity (optional) – the relevant metric may be selected by the entity.	-	-

*Figures of the previous year have been restated

Note: Here, “Others” refers to Bisleri water purchased for human consumption.

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

4. Provide the following details related to water discharged: Water discharge by destination and level of treatment (in kilolitres)

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment		
With treatment – please specify level of treatment		
(ii) To Groundwater		
- No treatment		
With treatment – please specify level of treatment		
(iii) To 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)		

The domestic wastewater is being disposed of, as per regulatory norms.

Remarks: The Company does not discharge untreated water.

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

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

No. While the Company has not implemented a formal Zero Liquid Discharge mechanism, it follows responsible water management practices. Water is used conservatively and efficiently, with a focus on minimizing waste. All discharged water undergo proper treatment to ensure that all chemically reactive residues, if any are neutralized.

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

Parameter	Please specify unit	Current Financial Year	Previous Financial Year
NO _x			
SO _x			
Particulate matter (PM)			
Persistent organic pollutants (POP)		Not Available	
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

Remarks: The Company is in the process of developing systems to centrally collect and consolidate relevant data. Once established, the data will be reported in future disclosures.

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) in MTCO₂E & its intensity, in the following format:

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	TCO ₂ e	9.15	14
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	TCO ₂ e	2,470.51	2183.96
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	TCO ₂ e / rupee of turnover	0.0743 TCO ₂ e / Lakh	0.09456 TCO ₂ e / Lakh
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	TCO ₂ e / rupee of turnover	1.51 TCO ₂ e / Lakh \$	2.11954 TCO ₂ e / Lakh \$
Total Scope 1 and Scope 2 emission intensity in terms of physical output	TCO ₂ e / rupee of turnover	0.0842 TCO ₂ e / No. of units produced	1.0271 TCO ₂ e / No. of units produced
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	TCO ₂ e / rupee of turnover	-	-

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

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details. Yes, the Company ensures the use of energy-efficient equipment across its manufacturing units. The maintenance team is responsible for monitoring and overseeing implementation. Energy efficiency, including energy ratings and related specifications, is a key consideration during the procurement process.

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

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)		
E-waste(B)		
Bio-medical waste (C)		
Construction and demolition waste (D)		
Battery waste (E)		
Radioactive waste (F)		
Other Hazardous waste. Please specify, if any. (G)		
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	4.45	4.70
Total (A + B + C + D + E + F + G + H)	4.45	4.70
Waste intensity per rupee of turnover (Total Waste Generated / Revenue from operations)	0.00013 MT / Lakh	0.00020 MT / Lakh
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste Generated / Revenue from operations adjusted for PPP)	0.00271 MT / Lakh \$	0.00453 MT / Lakh \$
Waste intensity in terms of physical output	0.0020 MT / No. of units produced	0.0022 MT / No. of units produced
Waste intensity (optional) the relevant metric may be selected by the entity	-	-

Parameter	FY 2024-25	FY2023-24
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste - Plastic		
(i) Recycled		
(ii) Re-used		
(iii) Other recovery operations		NA
Total		
Category of waste - E-Waste		
(i) Recycled		
(ii) Re-used		
(iii) Other recovery operations		
Total		
Category of waste - Bio-medical waste		
(i) Recycled		
(ii) Re-used		
(iii) Other recovery operations		NA
Total		
Category of waste - Construction and demolition waste		
(i) Recycled		
(ii) Re-used		
(iii) Other recovery operations		NA
Total		
Category of waste - Battery waste		
(i) Recycled		
(ii) Re-used		
(iii) Other recovery operations		NA
Total		
Category of waste - Radioactive waste		
(i) Recycled		
(ii) Re-used		
(iii) Other recovery operations		NA
Total		
Category of waste - Other Hazardous waste		
(i) Recycled		
(ii) Re-used		
(iii) Other recovery operations		NA
Total		
Category of waste - Other Non-Hazardous waste		
(i) Recycled		
(ii) Re-used		NA
(iii) Other recovery operations	4.45	4.70
Total	4.45	4.70
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste - Plastic		
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations		NA
Total		
Category of waste - E-Waste		
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations		NA
Total		
Category of waste - Bio-medical Waste		
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations		NA
Total		
Category of waste - Construction and demolition waste		

Parameter	FY 2024-25	FY2023-24
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations		NA
Total		
Category of waste - Battery		
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations		NA
Total		
Category of waste - Radioactive		
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations		NA
Total		
Category of waste - Other Hazardous waste. Please specify, if any		
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations		NA
Total		
Category of waste - Other Non-hazardous waste generated		
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations		NA
Total		

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.

At Paras, the primary type of manufacturing waste consists of residue material like aluminium and mild steel. These are sold off for further reuse and recycling. E-waste is handed over to authorized recyclers. Additionally, waste bins are placed at key locations across all sites to support proper disposal of other waste type.

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:

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

Remarks: Not Applicable as no operations/ offices are located in/around ecologically sensitive areas

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

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

Remarks: No Environmental Impact Assessments of projects were undertaken during the reporting period of FY 2024-25.

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
NIL				

Remarks: The Company is compliant with all applicable environmental law/ regulations/ guidelines in India.

Leadership Indicators

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

- Name of the area - Not Applicable
- Nature of operations - Not Applicable
- Water withdrawal, and consumption in the following format:

Parameter	FY 2024-25	FY2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	0	0
Total volume of water consumption (in kilolitres)	0	0
Water intensity per rupee of turnover (Water consumed / turnover)	0.0000 KL / Lakh	0.0000 KL / Lakh
Water intensity (optional) – the relevant metric may be selected by the entity.KL / of	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0

Remarks: None of our plants/facilities are located in water stress areas.

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 (MTCO₂E) & its intensity, in the following format:

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 3 emissions per rupee of turnover		-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Remarks: The process of computation will be initiated and the particulars will be made available in due time.

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

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

Not applicable, as the Company does not have any operations/offices in/around ecologically sensitive areas.

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	Deployment of energy-efficient equipment across all manufacturing units and office	The Company ensures that energy-efficient equipment is installed across its manufacturing units. The maintenance team is in charge of overseeing this and considerations such as energy ratings are taken into account during the procurement process.	Overall energy consumption has reduced.
2	EV Charging Point	EV charging station was inaugurated within the premises to promote sustainable transportation and also contribute to reduction in carbon footprint.	The EV charging station on an average is used for approx. 7 hours daily.

5. Does the entity have a business continuity and disaster management plan?

The Company has implemented a comprehensive Business Continuity and Disaster Management Plan aimed at strengthening organizational resilience and minimizing the impact of disasters, crisis and disruptive events. This plan includes emergency preparedness measures for handling various types of emergencies, hazards and risks. Employees are provided with relevant information and basic training to ensure effective emergency response including a clear understanding of their roles and responsibilities. The framework outlines the procedures for developing, implementing, testing and maintaining business continuity strategies to ensure that critical operations can continue with minimal disruption and acceptable performance levels during adverse events.

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.

Not Applicable

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

Not Applicable

PRINCIPLE 7:

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.

We are affiliated with 4 trade and industry chambers/associations.

- 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.

Sr. No	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/ National)
1	Society of Indian Defence Manufacturers	National
2	Engineering Export Promotion Council of India	National
3	Federation of Indian Export Organisation	National
4	Authorised Economic Operator	International

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.

Sr. No	Name of authority	Brief of the case	Corrective action taken
1	There have been no action or issues related to anti-competitive conduct and no adverse orders from any authority during the FY 2024-25.		

Leadership Indicators

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

Sr. 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	The Company is not currently engaged in public policy advocacy.				

PRINCIPLE 8:
Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Sr. No	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
1	During FY 2024-25, we have not undertaken any projects that require Social Impact Assessments (SIA).			Not applicable		

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

Sr. 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)
1	During FY 2024-25, we have not undertaken any projects that require Rehabilitation and Resettlement (R&R).			Not applicable		

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

The Company periodically undertakes formal and informal sessions with the community. In these sessions, the Company works on undertaking queries, feedback and grievances. In addition, during the CSR programmes conducted by the Company, the company representatives are in constant contact with the community, to note and provide resolution for any grievances.

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

Category	Current Financial Year	Previous Financial Year
Directly sourced from MSMEs/ small producers	41.99%	23.56%
Sourced directly from within India	97.65%	45.04%

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

Location	Current Financial Year	Previous Financial Year
Rural	0	0
Semi-urban	0	0
Urban	21	6.24
Metropolitan	79.25	93.76

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):

Sr. No	Details of negative social impact identified	Corrective action taken
Not Applicable		

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)
1	Maharashtra	Navi Mumbai	3,00,000
2	Maharashtra	Mumbai	5,00,000
3	Gujarat	Nara	30,00,000
4	Gujarat	Kutch	50,00,000

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

No, we do not have a policy on this as yet.

- 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:

Sr. No	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not applicable				

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.

Sr. No	Name of authority	Brief of the Case	Corrective action taken
Not applicable			

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	Health Care, Sanitation and providing Drinking Water	5000+	100
2	Environmental Sustainability and Animal Welfare	600+ Cows	100
3	Promotion of education and social welfare	1000+	100

PRINCIPLE 9:
Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

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

To ensure customer satisfaction and service excellence, the Company has set up a dedicated contact point for receiving and addressing customer complaints and feedback via dedicated email address- business@parasdefence.com. Upon receiving any complaint or feedback, we engage with the customers at various authorized levels and ensure that necessary corrective actions are taken in time.

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

Category	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	100%
Recycling and/or safe disposal	Not Applicable

- Number of consumer complaints in respect of the following:

	FY 2024-25			Received during the year	FY 2023-24		Remarks
	Received during the year	Pending resolution at end of year	Remarks		Pending resolution at end of year	Remarks	
Data privacy	0	0	-	0	0	-	
Advertising	0	0	-	0	0	-	
Cyber-security	0	0	-	0	0	-	
Delivery of essential services	0	0	-	0	0	-	
Restrictive Trade Practices	0	0	-	0	0	-	
Unfair Trade Practices	0	0	-	0	0	-	
Other	0	0	-	0	0	-	

- Details of instances of product recalls on account of safety issues:

Category	Number	Reasons for recall
Voluntary recalls	0	-
Forced recalls	0	-

- 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 have a framework/ policy on cyber security and risks related to data privacy. The Link for the same is <https://parasdefence.com/investors>

- 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

- Provide the following information relating to data breaches

- Number of instances of data breaches along-with impact – Nil
- Percentage of data breaches involving personally identifiable information of customers – 0%
- 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).

All information relating to products and solutions offered by Paras is available on the Company's website- www.parasdefence.com

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services. The Company has set up clear systems to ensure customers always have access to detailed information about our products and services. Our technical team stays in regular contact with customers, and we run training focused on the safe and effective use of our products. Product details are available on the website: www.parasdefence.com.

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services. Not Applicable owing to the nature of the business.

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

Yes, the Company adheres to all applicable regulations pertaining to product information and labeling. Safety instructions, including the Do's and Don'ts are provided with all critical products to ensure proper handling. Regular interactions with customer are maintained to ensure satisfaction and obtain feedback on products and services. Based on the feedback received, the Company undertakes necessary actions to improve its offerings and address customer expectations.