

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (BRSR)

### SECTION A: GENERAL DISCLOSURES

#### I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L65993PN2009PLC134021
2	Name of the Listed Entity	BF INVESTMENT LIMITED
3	Year of incorporation	26-05-2009
4	Registered office address	Mundhwa, Pune Cantonment, Pune - 411036
5	Corporate address	Mundhwa, Pune Cantonment, Pune - 411036
6	E-mail	<a href="mailto:Secretarial@bfilpune.com">Secretarial@bfilpune.com</a>
7	Telephone	7719005777
8	Website	<a href="http://www.bfilpune.com">www.bfilpune.com</a>
9	Financial year for which reporting is being done	April 01, 2025 to March 31, 2026
10	Name of the Stock Exchange(s) where shares are listed	BSE Ltd. and National Stock Exchange of India Ltd.
11	Paid-up Capital (In Rs)	Rs. 188,338,140/-
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mrs. Gayatri Pendse Karandikar Company Secretary and Compliance Officer Contact : 7719005777 Email : <a href="mailto:Secretarial@bfilpune.com">Secretarial@bfilpune.com</a>
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	NA
15	Type of assurance obtained	NA

#### 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	Investment and financing	BF Investment Limited is in the business of investment and financing and is a core investment Company.	100.00%

##### 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	Investment and financing	65993 Non - Operating financial holding Companies (Investment Companies)	100.00%

#### 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	0	1	1
International	0	0	0

**19. Markets served by the entity****a. Number of locations**

Locations	Number
National (No. of States)	1
International (No. of Countries)	0

b. What is the contribution of exports as a percentage of the total turnover of the entity? 0.00%

c. A brief on types of customers NA

**IV. Employees****20. Details as at the end of Financial Year****A. Employees and workers (including differently abled)**

S. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (H)	% (H / A)
	<b>EMPLOYEES</b>							
1	Permanent (D)	2	1	50.00%	1	50.00%	0	0.00%
2	Other than permanent (E)	0	0	0.00%	0	0.00%	0	0.00%
3	Total employees (D + E)	2	1	50.00%	1	50.00%	0	0.00%
	<b>WORKERS</b>							
4	Permanent (F)	0	0	0.00%	0	0.00%	0	0.00%
5	Other than permanent (G)	0	0	0.00%	0	0.00%	0	0.00%
6	Total workers (F + G)	0	0	0.00%	0	0.00%	0	0.00%

**B. Differently abled Employees and workers:**

S. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (H)	% (H / A)
	<b>DIFFERENTLY ABLED EMPLOYEES</b>							
1	Permanent (D)	0	0	0.00%	0	0.00%	0	0.00%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%	0	0.00%
3	Total differently abled employees (D + E)	0	0	0.00%	0	0.00%	0	0.00%
	<b>DIFFERENTLY ABLED WORKERS</b>							
4	Permanent (F)	0	0	0.00%	0	0.00%	0	0.00%
5	Other than Permanent (G)	0	0	0.00%	0	0.00%	0	0.00%
6	Total differently abled workers (F + G)	0	0	0.00%	0	0.00%	0	0.00%

## 21 Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67%
Key Management Personnel	2	1	50.00%

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

	Turnover rate in current FY (2025-26)				Turnover rate in previous FY (2024-25)				Turnover rate in the year prior to the previous FY (2023-24)			
	Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
Permanent Employees	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Permanent Workers	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

### 23 (a) Names of holding / subsidiary / associate companies / joint ventures

Holding, Subsidiary and Associate Companies (including 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	Kalyani Steels Ltd	Associate	39.06%	No
2	Kalyani Financial Services Private Limited	Associate	49.00%	No
3	Nandi Engineering Limited	Associate	40.00%	No
4	KSL Holdings Private Limited	Associate	42.52%	No
5	Triumphant Special Alloys Private Limited	Associate	45.51%	No
6	Synise Technologies Limited	Associate	46.77%	No
7	Meritor HVS (India) Limited	Joint Venture	48.99%	No
8	Automotive Axles Limited	Joint Venture	35.52%	No

## VI. CSR Details

24	(i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
	(ii) Turnover (in Rs.)	Rs. 201,52,81,720/-
	(iii) Net worth (in Rs.)	Rs. 961,45,50,000/-

## VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY (2025-26)			PY (2024-25)		
		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	NO	0	0	Nil	0	0	Nil
Investors (other than shareholders)	NO	0	0	Nil	0	0	Nil
Shareholders	YES*	6	0	Nil	2	0	Nil
Employees and workers	YES*	0	0	Nil	0	0	Nil
Customers	NO	0	0	Nil	0	0	Nil
Value Chain Partners	NO	0	0	Nil	0	0	Nil

\* <https://www.bfilpune.com/investors-grievance.html>

# <https://www.bfilpune.com/pdf/Policies%20and%20Terms/Whistle%20Blower%20Policy.pdf>

### 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	Fluctuation in Securities Market and global economic scenario	R	This may pose a risk of devaluation of investments made by Company	proper study and planning of market need to be done	Negative
2	Source of Income	R	Main source of income is dividend from Group Companies	Closely monitor performance of investee Companies	Negative
3	Non recovery of principal amounts lent and interest thereon	R	Analysis of financial performances of borrowers need to be made		Negative
4	change in Government Policies	R	The Company operates in a highly regulated environment	Flexibility to adopt Change	Negative
5	Digitalisation and Cyber security	R	Access to sensitive data by miscreants and loss of data integrity	Strong information security architecture and rigour of implementation with access points exercised	Negative

**SECTION B: MANAGEMENT AND PROCESS DISCLOSURES**

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	No	Yes	No	No	No	No	Yes	No
b. Has the policy been approved by the Board? (Yes/No)	Yes	No	Yes	No	No	No	No	Yes	No
c. Web Link of the Policies, if available	<a href="https://www.bfilpune.com/pdf/Policies%20and%20Terms/Code%20of%20Conduct%20BFIL%2029052025.pdf">https://www.bfilpune.com/pdf/Policies%20and%20Terms/Code%20of%20Conduct%20BFIL%2029052025.pdf</a>	-	<a href="https://www.bfilpune.com/pdf/Policies%20and%20Terms/CSR%20Policy.pdf">https://www.bfilpune.com/pdf/Policies%20and%20Terms/CSR%20Policy.pdf</a>	-	-	-	-	<a href="https://www.bfilpune.com/pdf/Policies%20and%20Terms/CSR%20Policy.pdf">https://www.bfilpune.com/pdf/Policies%20and%20Terms/CSR%20Policy.pdf</a>	-
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	No	Yes	No	No	No	No	Yes	No
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	No	No	No	No	No	No	No	No	No
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Truste) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	No such standards adopted by the entity								

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Considering that we are in our initial years of ESG adoption, we intend to specify our objectives and targets in the upcoming reporting period. We recognise the need to align our ESG efforts with our business goals, and we are committed to implementing a comprehensive and effective ESG strategy that ensures sustainability and creates long-term value for all our stakeholders. We are dedicated to enhancing our ESG practices and performance and look forward to sharing our progress in the future
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	We are committed to providing comprehensive performance updates in the forthcoming years. As we navigate through the future, we intend to diligently communicate our achievements, financial results, and strategic advancements.

**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>Dear Stakeholders,</p> <p>I am pleased to present the BRSR report for BF Investment Limited (BFINVEST), a Company engaged in the business of making investments in group. Corporate governance is of utmost importance to us, and we are dedicated to achieving transparency and governance goals. We adhere to established policies and frameworks that guide ethical decision-making in all our engagements. Considering that we are in our initial years of ESG adoption, we intend to specify our objectives and targets in the upcoming reporting period. We recognise the need to align our ESG efforts with our business goals, and we are committed to implementing a comprehensive and effective ESG strategy that ensures sustainability and creates long-term value for all our stakeholders. We are dedicated to enhancing our ESG practices and performance and look forward to sharing our progress in the future.</p> <p>Thank you for your continued support and partnership.</p> <p>Sincerely,</p> <p>Mr. Amit Kalyani  Director  DIN 00089430  BF Investment Limited</p>
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Name of highest authority Mr. Amit Kalyani Designation Non-Executive - Non Independent Director-Chairperson related to Promoter DIN 00089430
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No).	Yes
If yes, provide details.	The Company has a well-established internal governance structure to ensure implementation of various policies. We review the implementation of policies through our internal audit, Risk management process, monitoring of KPI's in-line with established policies

### 10. Details of Review of NGRBCs by the Company

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)								
		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Yes. The Performance is reviewed by Board or any other committee authorized by the Board.	Annually								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	There have been no instances of rectification of non-compliances.	Annually								

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.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	No	No	No	No	No	No	No	No	No
If yes, provide name of the agency.	Not Applicable								

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	No	Yes	No	No	No	No	No	No	No
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	Yes	No	No	No	No	No	No	No	No
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
It is planned to be done in the next financial year (Yes/No)	Yes	No	No	No	No	Yes	Yes	No	No
Any other reason (please specify)	The Company is already in compliance with ethical standards by adopting code of conduct for Senior management and KMP and Board	This clause is not applicable considering nature of business.	-	This clause is not applicable considering nature of business.	This clause is not applicable considering nature of business.	This clause is not applicable considering nature of business.	This clause is not applicable considering nature of business.	-	The Company is always responsive to its customer needs.

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

### PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

#### Essential Indicators

1. Percentage coverage by training and awareness 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	%age of persons in respective category covered by the awareness programmes
Board of Directors	1	Awareness programme for all Independent directors informing them about their roles, rights and responsibilities	50.00%
Key Managerial Personnel	1	Development of Management Strategy	50.00%
Employees other than BoD and KMPs	0	NA	0.00%
Workers	0	NA	0.00%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format

Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website:

#### Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in Rs.)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	NA	BSE and NSE	Rs. 713,900/- each	Fine levied under Regulation 17(1) of SEBI (LODR) Regulations, 2015	No
Settlement	NA	NA	NA	NA	NA
Compounding Fee	NA	NA	NA	NA	NA

#### Non-Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in Rs.)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NA	NA	NA	NA	NA
Punishment	NA	NA	NA	NA	NA

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
No such case	

4. Does the entity have an anti-corruption or anti-bribery policy?

The Company does not have anti-corruption or anti-bribery policy.

If yes, provide details in brief Provide a web-link to the policy, if available -NA

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	FY (2025-26)		PY (2024-25)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Nil	0	Nil
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Nil	0	Nil

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

Not Applicable

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	0	0

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

Parameter	Metrics	FY 2025-26	FY 2024-25
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
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0	0
	b. Sales (Sales to related parties / Total Sales)	0	0
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	100%
	d. Investments ( Investments in related parties / Total Investments made)	100%	100%

**PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe**

**Essential Indicators**

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

	FY (2025-26)	PY (2024-25)	Details of improvements in environmental and social impacts
R&D	0.00%	0.00%	NA
Capex	0.00%	0.00%	NA

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)	No
b. If yes, what percentage of inputs were sourced sustainably?	
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 (d) other waste	Not applicable considering nature of business
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.	NA

**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		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
<b>Permanent employees</b>											
Male	1	1	100.00%	1	100.00%	0	0.00%	0	0.00%	0	0
Female	1	1	100.00%	1	100.00%	1	100.00%	0	0.00%	0	0
Other	0	0	0.00%	0	0	0	0.00%	0	0.00%	0	0
Total	2	2	100.00%	2	100.00%	1	100.00%	0	0.00%	0	0
<b>Other than permanent employees</b>											
Male	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Other	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Other	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Other than permanent workers											
Male	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Other	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%

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

	FY 2025-26	FY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the company	0.01%	0.02%

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

Benefits	FY (2025-26)			PY (2024-25)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00%	0.00%	Yes	100.00%	0.00%	Yes
Gratuity	100.00%	0.00%	Yes	100.00%	0.00%	Yes
ESI	0.00%	0.00%	NA	0.00%	0.00%	NA
Others -	0.00%	0.00%	NA	0.00%	0.00%	NA

3. Accessibility of workplaces

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

- Not Applicable as the Company does not have any differently abled employees. Further, the company will make necessary arrangements as specified under Rights of Persons with Disabilities Act, 2016 as and when the Company hires any such differently abled employees

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy. - Not Applicable

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

- Not Applicable

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	Not Applicable as there are no such cases.			
Female				
Other				
Total				

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? Yes

If yes, give details of the mechanism in brief.	Yes/No	(If Yes, then give details of the mechanism in brief)
Permanent Workers	NA	NA
Other than Permanent Workers	NA	NA
Permanent Employees	Yes	The grievance can be reported to Directors.
Other than Permanent Employees	NA	NA

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

Not Applicable

Category	FY (2025-26)			PY (2024-25)		
	Total employees/ workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	'Not Applicable' as there are no such associations or organizations.					
Male						
Female						
Other						
Total Permanent Workers						
Male						
Female						
Other						

8. Details of training given to employees and workers:

Category	FY (2025-26)					PY (2024-25)				
	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	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Total	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Workers										
Male	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Total	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%

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

Category	FY (2025-26)			PY (2024-25)		
	Total (A)	No. (B)	% (B/ A)	Total (D)	No. (E)	% (E / D)
Employees						
Male	1	1	100.00%	1	1	100.00%
Female	1	1	100.00%	1	1	100.00%
Other	0	0	0.00%	0	0	0.00%
Total	2	2	100.00%	2	2	100.00%
Workers						
Male	0	0	0.00%	0	0	0.00%
Female	0	0	0.00%	0	0	0.00%
Other	0	0	0.00%	0	0	0.00%
Total	0	0	0.00%	0	0	0.00%

10. Health and safety management system:

a.	Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?	Yes  The Company acknowledges that there are no occupational health and safety hazards associated with its business operations. However, the well-being of its employees remain a top priority. We ensure the availability of first aid kit at our location. We conduct annual health check ups of our employees.
b.	What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	In light of our business operations, hazard identification is not applicable.
c.	Whether you have processes for workers to report the work related hazards and to remove themselves from such risks?	NA
d.	Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?	NA

11. Details of safety related incidents, in the following format: Not Applicable

Safety Incident/Number	Category	FY (2025-26)	PY (2024-25)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees Workers	'Not Applicable' as there are no incidents.	
Total recordable work-related injuries	Employees Workers		
No. of fatalities	Employees Workers		
High consequence work related injury or ill-health (excluding fatalities)	Employees Workers		

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

The Company ensures the availability of first aid kit at our location. We conduct annual health check ups of our employees.

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

	FY (2025-26)			PY (2024-25)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	Not Applicable as the Company is not subject to any such inspection.
Working Conditions	

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.  
- Not Applicable

**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.

We place great emphasis on stakeholder identification Our stakeholder identification process remains a continuous undertaking, enabling us to remain informed, engaged, and responsive to the ever-evolving needs of our stakeholders.

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

Sr	Stakeholder Group	Whether identified as vulnerable & Marginalized Group	Channels of Communication	Frequency of Management	Purpose and Scope of engagement including key topics and concerns raised during such engagement
1	Shareholders	No	<ul style="list-style-type: none"> <li>● Quarterly and annual financial results</li> <li>● Annual reports</li> <li>● Annual general meetings</li> </ul>	Quarterly Annually Annually	To share updates of the Company during AGM
2	Investors	No	Website	Quarterly	To share updates of the Company during AGM
3	Employees	No	E-mail	At required frequency	To share updates of the Company and work related updates
4	Government and Regulators	No	E-mail	At required frequency	To update on various compliances and to seek approvals

#### 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:

Category	FY (2025-26)			PY (2024-25)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	2	2	100.00%	2	2	100.00%
Other than permanent	0	0	0.00%	0	0	0.00%
Total Employees	2	2	100.00%	2	2	100.00%
Workers						
Permanent	0	0	0.00%	0	0	0.00%
Other than permanent	0	0	0.00%	0	0	0.00%
Total Workers	0	0	0.00%	0	0	0.00%

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

Category	FY (2025-26)					PY (2024-25)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Employees</b>										
Permanent	2	0	0.00%	2	100.00%	2	0	0.00%	2	100.00%
Male	1	0	0.00%	1	50.00%	1	0	0.00%	1	100.00%
Female	1	0	0.00%	1	50.00%	1	0	0.00%	1	100.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other than Permanent	0	0	0.00%	0	00.00%	0	0	0.00%	0	00.00%
Male	0	0	0.00%	0	00.00%	1	0	0.00%	1	100.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
<b>Workers</b>										
Permanent	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Male	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other than Permanent	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Male	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%

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

a. Median remuneration/wages

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (in Rs.)	Number	Median remuneration/ salary/ wages of respective category (in Rs.)
Board of Directors (BoD)	5	25,00,000	1	0
Key Managerial Personnel	1	14,00,000	1	9,20,000
Employee other than KMP	0	0	0	0
Workers	0	0	0	0

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	<b>38.49 %</b>	32.09 %

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

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

The employees can directly share their feedback, ideas and grievances with HR. HR will revert with relevant solutions.

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

	FY (2025-26)			PY (2024-25)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	Nil	0	0	Nil
Discrimination at workplace	0	0	Nil	0	0	Nil
Child Labour	0	0	Nil	0	0	Nil
Forced Labour/Involuntary Labour	0	0	Nil	0	0	Nil
Wages	0	0	Nil	0	0	Nil
Other human rights related issues	0	0	Nil	0	0	Nil

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

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

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

The Company does not required to constitute internal complaint committee under Section 4 (1) of Sexual harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 as the number of female count is less than the required count. However, the complaints received if any can be reported to HR.

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

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	0.00%
Forced/involuntary labour	0.00%
Sexual harassment	0.00%
Discrimination at workplace	0.00%
Wages	0.00%
Others - please specify	NA

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above : Not Applicable

**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:

The electricity consumption is 'Negligible' and the figures of the same cannot be procured as the rent paid by the Company covers the cost of electricity.

Parameter	FY (2025-26)	PY (2024-25)	
<b>From renewable sources</b>			
Total electricity consumption (A)	Nil	Nil	
Total fuel consumption (B)	Nil	Nil	
Energy consumption through other sources (C)	Nil	Nil	
Total energy consumption (A+B+C)	Nil	Nil	
<b>From Non-renewable sources</b>			
Total electricity consumption (D)	Nil	Nil	
Total fuel consumption (E)	Nil	Nil	
Energy consumption through other sources (F)	Nil	Nil	
<b>Total energy consumed from nonrenewable sources (D+E+F)</b>	Nil	Nil	
<b>Total energy consumed (A+B+C+D+E+F)</b>	Nil	Nil	
Energy intensity per rupee of turnover Total energy consumption/ turnover in rupees)	Nil	Nil	
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed / Revenue from operations adjusted for PPP)	Nil	Nil	
<b>Energy intensity in terms of physical output</b>	Nil	Nil	
Energy intensity (optional) - the relevant metric may be selected by the entity	Nil	Nil	
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?			No
If yes, name of the external agency.			Not Applicable

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? No

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. NA

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

The water consumption is 'Negligible' as the Company only has 2 employees on roll.

Parameter	FY (2025-26)	PY (2024-25)
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	Nil	Nil
(iii) Third party water	Nil	Nil
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	Nil	Nil
Total volume of water consumption (in kilolitres)	Nil	Nil
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption / Revenue from operations adjusted for PPP)	Nil	Nil
<b>Water intensity in terms of physical output</b>	Nil	Nil
Water intensity (optional) - the relevant metric may be selected by the entity	Nil	Nil

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?

No

4. Provide the following details related to water discharged:

Parameter	FY (2025-26)	PY (2024-25)
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water	NA	NA
- No treatment	NA	NA
- With treatment - please specify level of treatment	NA	NA
(ii) To Groundwater	NA	NA
- No treatment	NA	NA
- With treatment - please specify level of treatment	NA	NA
(iii) To Seawater	NA	NA
- No treatment	NA	NA
- With treatment - please specify level of treatment	NA	NA
(iv) Sent to third-parties	NA	NA
- No treatment	NA	NA
- With treatment - please specify level of treatment	NA	NA
(v) Others	NA	NA
- No treatment	NA	NA
- With treatment - please specify level of treatment	NA	NA
<b>Total water discharged (in kilolitres)</b>	<b>NA</b>	<b>NA</b>

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. NA

5. Has the entity implemented a mechanism for Zero Liquid Discharge? No

If yes, provide details of its coverage and implementation. NA

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

The Company's operations do not result in any of the abovementioned air emissions.

Parameter	Please specify unit	FY (2025-26)	PY (2024-25)
NOx	NA	Nil	Nil
SOx	NA	Nil	Nil
Particulate matter (PM)	NA	Nil	Nil
Persistent organic pollutants (POP)	NA	Nil	Nil
Volatile organic compounds (VOC)	NA	Nil	Nil
Hazardous air pollutants (HAP)	NA	Nil	Nil
Others - please specify	NA		
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			No
If yes, name of the external agency.			NA

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY (2025-26)	PY (2024-25)
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	NA	Nil	Nil
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	NA	Nil	Nil
Total Scope 1 and Scope 2 emissions per rupee of turnover	NA	Nil	Nil
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted or Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	NA	Nil	Nil
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>	NA	Nil	Nil
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity	NA	Nil	Nil
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			No
If yes, name of the external agency.			NA

8. Does the entity have any project related to reducing Green House Gas emission? No

If Yes, then provide details. NA

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

Parameter	FY (2025-26)	PY (2024-25)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	Nil	Nil
E-waste (B)	Nil	Nil
Bio-medical waste (C)	Nil	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)	Nil	Nil
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Nil	Nil
Total (A+B + C + D + E + F + G + H)	Nil	Nil
<b>Waste intensity per rupee of turnover</b> ( Total Waste generated/ Revenue from operations)	Nil	Nil
<b>Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP)</b> (Total Revenue waste from generated / operations adjusted for PPP)	Nil	Nil
<b>Waste intensity in terms of physical output</b>	Nil	Nil
<b>Waste intensity (optional)</b> ñ the relevant metric may be selected by the entity	Nil	Nil
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	Nil	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
Total	Nil	Nil
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	Nil	Nil
Total	Nil	Nil
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		No
If yes, name of the external agency.		NA

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. Nil

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:

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

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

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 Weblink
Not applicable					

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

Sr. 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
The Company's operations do not attract any of these permissions				

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/International)
1	NA	Nil
2	NA	Nil
3	NA	Nil

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

Name of the Authority	Brief of the Case	Corrective action taken
Not Applicable		

**PRINCIPLE 8 Businesses should promote inclusive growth and equitable development**

**Essential Indicators:**

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes/ No)	Relevant Weblink
As per applicable laws, SIA is not applicable for any of the projects undertaken by the Company					

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

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 Rs.)
No such project undertaken					

3. Describe the mechanisms to receive and redress grievances of the community.
- |  |  |
|--|--|
|  | Step 1: Beneficiaries grievances are usually addressed by our implementing partner at their level. |
|  | Step 2 : If unresolved they may contact CSR committee or visit our location.                       |

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:
- |  | FY (2025-26) | PY (2024-25) |
|--|--------------|--------------|
| Directly sourced from MSMEs/ small producers                         | 0            | 0            |
| Sourced directly from within the district and neighbouring districts | 0            | 0            |

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

Location	FY (2025-26)	PY (2024-25)
Rural	NA	NA
Semi Urban	NA	NA
Urban	NA	NA
Metropolitan	NA	NA

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

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

**Essential Indicators**

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.  
Not Applicable in view of Company's nature of business.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about: Not Applicable

Turnover of products and/ services as a percentage of turnover from all products/service that carry information about	As a percentage to total turnover
Environmental and social parameters relevant to the product	0.00%
Safe and responsible usage	0.00%
Recycling and/or safe disposal	0.00%

3. Number of consumer complaints in respect of the following	FY (2025-26)		Remark	PY (2024-25)		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

4. Details of instances of product recalls on account of safety issues	Number	Reasons for recall
Voluntary recalls	Nil	NA
Forced recalls		

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy?	Yes
If available, provide a web-link of the policy <a href="https://www.bfilpune.com/pdf/Policies%20and%20Terms/Risk%20Management%20Policy.pdf">https://www.bfilpune.com/pdf/Policies%20and%20Terms/Risk%20Management%20Policy.pdf</a>	

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.	We ensure to reply to the regulators for any information as required by regulators.
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7. Provide the following information relating to data breaches:	
a. Number of instances of data breaches	a. Nil
b. Percentage of data breaches involving personally identifiable information of customers	b. NA
c. Impact, if any, of the data breaches	c. NA