



ESG Report

ENVIRONMENTAL SOCIAL AND GOVERNANCE

Prepared by



GREENMINDS INDIA

Bridging Businesses with Sustainability

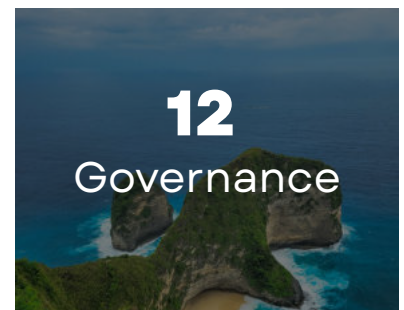
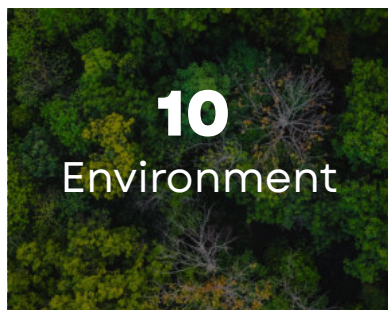
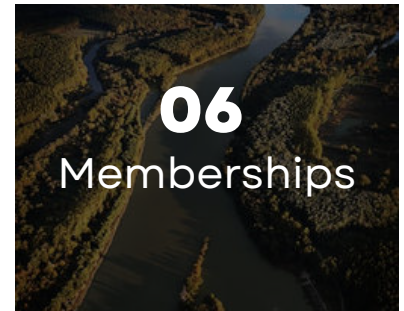
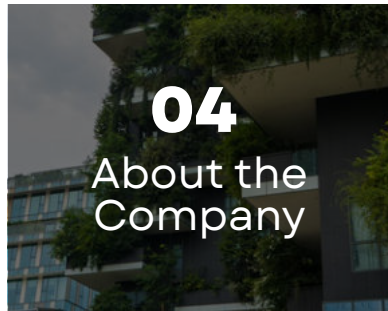
Shaping the Future through Responsible Casting

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ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT



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MESSAGE FROM THE DIRECTOR

At **Trushape Precision Castings Pvt. Ltd.**, sustainability is increasingly becoming an integral part of how we think, plan, and operate as a manufacturing organization. As a precision casting company operating in an energy-intensive and technically demanding sector, we recognize our responsibility to conduct business in a manner that is **environmentally responsible, socially fair, and governed by strong ethical principles.**

This **ESG Report** represents an important milestone for Trushape. It reflects our first structured effort to document and communicate our Environmental, Social, and Governance (ESG) practices in a transparent and systematic manner. While we acknowledge that our **ESG journey** is still evolving, this report demonstrates our intent to move beyond compliance and begin building robust systems, policies, and processes that support long-term value creation.

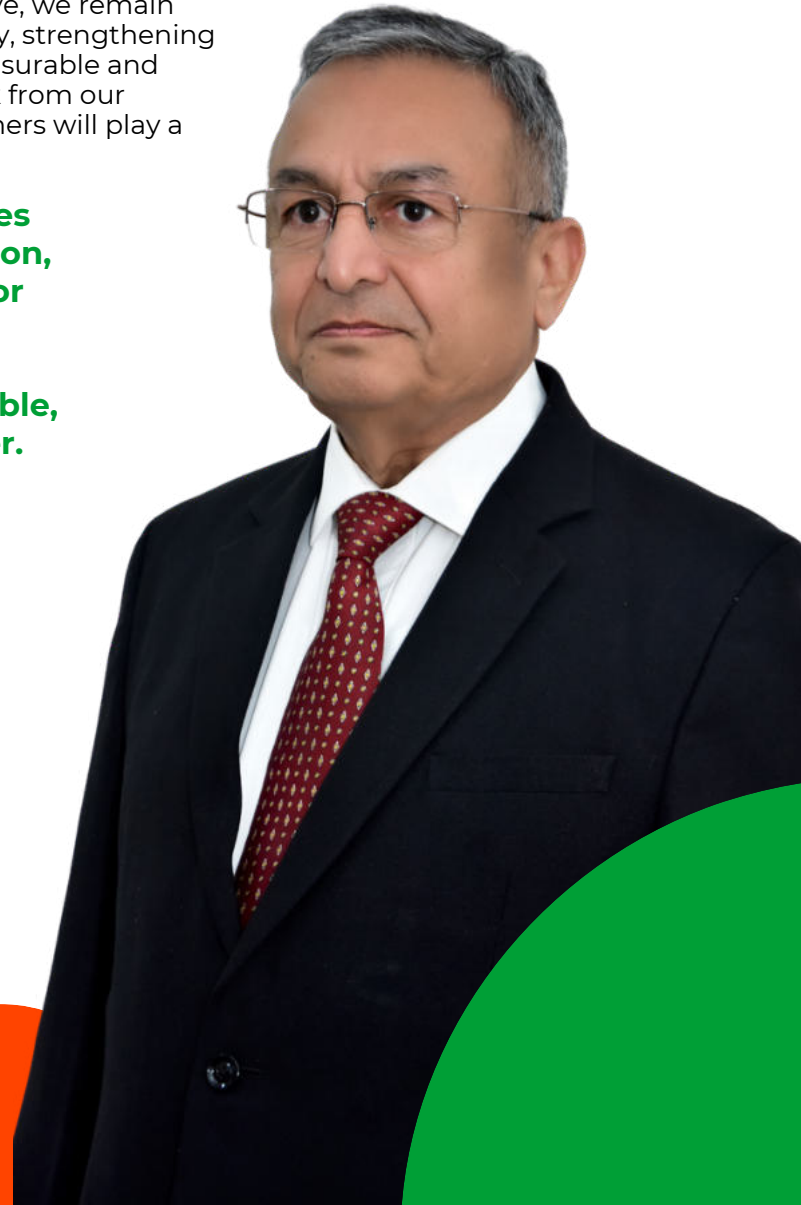
Over the years, Trushape has focused on strengthening its manufacturing capabilities, quality systems, and customer relationships. In parallel, we are now placing **greater emphasis on energy management, occupational health and safety, ethical conduct, employee well-being, and responsible sourcing.** The establishment of an ESG Committee, adoption of key ESG policies, employee training programs, and initiation of carbon footprint and climate risk assessments are steps in this direction.

We also recognize that sustainability is a continuous process. As customer expectations, regulatory requirements, and market conditions evolve, we remain committed to improving data transparency, strengthening stakeholder engagement, and setting measurable and achievable sustainability targets. Feedback from our employees, customers, suppliers, and partners will play a critical role in shaping this journey.

I would like to thank our employees for their dedication and contribution, and our customers and partners for their continued trust and collaboration. We look forward to building a more resilient, responsible, and sustainable Trushape together.




Sincerely,
Mr. Kutubudin Kapasi,
 Chairman and MD
 Trushape Precision Castings



MESSAGE FROM THE DIRECTOR

At **Trushape Precision Castings Pvt. Ltd.**, we strongly believe that a responsible organization is built not only on technical excellence, but also on respect for people, inclusivity, and care for the community. As a manufacturing organization, we recognize the importance of creating a workplace that is safe, dignified, and supportive for all employees, especially women.

We are committed to maintaining a zero-tolerance approach to harassment and have implemented a robust POSH framework to ensure a **respectful and secure work environment**. Awareness, confidentiality, and fairness remain central to how we address workplace concerns, reinforcing trust and accountability across the organization.

Beyond the workplace, Trushape actively contributes to the social well-being of the local community. Our **CSR initiatives** include support to the Bhavnagar Blood Bank, Sardarnagar, regular blood donation camps, contributions to the Martyrs' (Shaheed Jawan) Fund, and health initiatives such as Thalassemia health check-ups. These initiatives reflect our belief in giving back to the society in which we operate.

Employee welfare and empowerment are key priorities for us. We support **women empowerment initiatives**, including free food facilities for women employees, zero-interest loans, and inclusive welfare measures. Employee engagement is strengthened through recognition programs such as best performance awards, cultural and festival celebrations, and regular engagement activities that foster a sense of belonging and motivation.

As we continue our ESG journey, we remain committed to strengthening social responsibility, inclusivity, and ethical practices, ensuring that Trushape grows as a responsible and people-centric organization.

S. K. Kapasi.



Sincerely,
Mrs. Shabnam Kapasi,
 Director - HR
 Trushape Precision Castings



MESSAGE FROM THE DIRECTOR

This ESG Report marks an important milestone in **Trushape Precision Castings Pvt. Ltd.**'s journey toward strengthening transparency, accountability, and responsible manufacturing. As global expectations from manufacturing companies continue to evolve, it has become essential to formally integrate environmental, social, and governance considerations into our operational and strategic decision-making. This report represents our first structured effort to assess our current practices, document our performance, and establish a clear foundation for continuous improvement.

As a precision casting manufacturer, we recognize that sustainability is closely linked with how we manage our resources, operate our processes, and support our people. Improving material efficiency, monitoring energy consumption and carbon emissions, strengthening traceability, and ensuring safe and ethical working conditions are areas that we are actively focusing on. This report provides a transparent view of our current ESG systems, policies, and initiatives, while also helping us identify areas where further progress is needed.

We see sustainability as an ongoing process that will evolve alongside our technical and operational growth. Our objective is to gradually strengthen ESG governance, enhance data monitoring systems, and align our practices with global sustainability expectations and customer requirements. This ESG Report serves as a starting point for structured sustainability reporting and reflects our commitment to responsible and future-ready manufacturing.

I would like to thank our employees, customers, and partners for their continued support and trust. Their collaboration plays a key role in helping us strengthen our systems and move forward on this sustainability journey.

Trushape views sustainability as a long-term commitment and will continue to strengthen its ESG systems, policies, and performance in a structured and measurable manner.




Sincerely,
Mr. Faisal Kapasi,
 Director - R&D
 Trushape Precision Castings



MESSAGE FROM THE DIRECTOR

At **Trushape**, we understand that procurement plays a very important role in building a responsible and sustainable business. As a casting manufacturer, most of our raw materials, especially metal scrap and other inputs, come through our supply chain. Therefore, it is our responsibility to ensure that our sourcing practices are aligned with environmental, social, and ethical standards.

We are committed to working with suppliers who follow responsible practices in areas such as environmental protection, labor conditions, and ethical business conduct. Through our Sustainable Procurement approach, we are gradually strengthening supplier evaluation, communication, and awareness on ESG requirements.

We also give importance to local sourcing, especially from regions like Alang, which supports circular economy practices by using recycled scrap as our primary raw material. At the same time, we are making efforts to engage with suppliers, including women-led businesses, to promote inclusive and responsible growth across our value chain.

This ESG Report is an important step in improving transparency and setting a clear direction for our sustainability journey. Going forward, we will continue to strengthen our procurement systems and work closely with our partners to improve sustainability performance across the supply chain.

Our focus remains on continuously improving responsible sourcing practices and aligning our supply chain with future sustainability expectations




Sincerely,
Mr. Harish Kotak,
Director - Purchase
Trushape Precision Castings



02 ESG SNAPSHOT

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT



ESG SNAPSHOT

Trushape Precision Castings Pvt. Ltd. reinforces its commitment to responsible and sustainable growth through a structured approach to Environmental, Social, and Governance (ESG) practices. Sustainability at Trushape is embedded in operational discipline, ethical conduct, employee well-being, and community engagement, reflecting the Company's intent to build long-term value while responsibly managing its environmental and social impacts.

From an environmental perspective, Trushape focuses on responsible resource use and regulatory compliance in its precision casting operations. The Company monitors energy consumption and greenhouse gas emissions, undertakes carbon footprint assessments, and promotes energy efficiency initiatives such as LED lighting and preventive maintenance. A key strength of Trushape's environmental approach is its circular economy model, wherein 100% recycled metal scrap—locally sourced from the Alang region—is used as the primary raw material, significantly reducing reliance on virgin materials. Waste segregation, authorized disposal of hazardous waste, recycling of metal scrap, and maintenance of on-site green cover further support environmentally responsible operations.

On the social front, Trushape prioritizes employee health, safety, development, and inclusion. The Company maintains occupational health and safety systems suitable for foundry operations, conducts regular health check-ups, and provides structured training on safety, environment, ethics, and skill development. Employee engagement is strengthened through fair compensation, statutory benefits, performance recognition, and welfare initiatives. Trushape actively supports community well-being through CSR activities such as blood donation camps, contributions to the Shaheed Jawan (Martyrs) Fund, Thalassemia health check-ups, and support to the Bhavnagar Blood Bank. Women empowerment initiatives, including free food facilities for women employees and access to zero-interest loans, further reflect the Company's people-centric approach.

From a governance standpoint, Trushape operates under a robust framework of ethical leadership, policy-driven management, and accountability. A dedicated ESG Committee oversees sustainability initiatives, supported by formal policies on environmental management, human rights, business ethics, anti-corruption, sustainable procurement, and prevention of harassment (POSH). Whistleblower mechanisms, supplier codes of conduct, and regular policy reviews reinforce transparency, integrity, and responsible business conduct across the organization and its value chain.

Together, these efforts demonstrate Trushape's commitment to aligning its operations with globally recognized sustainability principles and contributing to relevant Sustainable Development Goals, particularly those related to good health and well-being, gender equality, decent work, responsible consumption, climate action, and industry innovation. This ESG Snapshot reflects Trushape's evolving sustainability journey and its determination to strengthen ESG performance in a practical, measurable, and transparent manner.



03 ABOUT THIS REPORT



Approach to Reporting

This ESG Report presents the Environmental, Social, and Governance (ESG) performance of Trushape Precision Castings Pvt. Ltd. for the Financial Year 2024–25. The report demonstrates the Company's commitment to responsible business practices, transparency, and continuous improvement across its operations.

This is Trushape's first formal ESG Report and has been prepared with reference to the Global Reporting Initiative (GRI) Standards. The disclosures reflect the Company's current ESG maturity level and focus on providing a balanced view of policies, management systems, initiatives, performance indicators, and future targets relevant to its business as a precision casting manufacturer.

The reporting period covers 1 April 2023 to 31 December 2025. Through this report, Trushape aims to enhance transparency, strengthen stakeholder confidence, and establish a structured foundation for future ESG disclosures.

To improve the accuracy, clarity, and completeness of ESG disclosures, Trushape engaged **GreenMinds India** as an independent sustainability consulting firm. GreenMinds India supported the Company with ESG framework guidance, data structuring, calculations, drafting, gap assessment, and overall preparation of this report in line with internationally accepted sustainability reporting practices like GRI. However, the responsibility for the data and disclosures presented in this report remains with Trushape Precision Castings Pvt. Ltd.

Reporting Frameworks and Standards

This report is prepared with reference to the GRI Standards, which provide a globally recognized framework for transparent and comparable ESG reporting. The report follows key GRI reporting principles, including accuracy, balance, clarity, comparability, completeness, sustainability context, and timeliness.

In addition to GRI, the report draws contextual alignment with:

- Evolving customer and regulatory ESG expectations
- Climate-related disclosure practices, including TCFD-aligned climate risk considerations
- Responsible business conduct principles relevant to manufacturing and foundry operations

While formal stakeholder engagement and advanced materiality assessments are at an early stage, Trushape actively engages with customers, suppliers, auditors, and employees to understand ESG expectations. The Company is committed to progressively strengthening its ESG data systems, setting measurable targets, and formalizing risk assessment and stakeholder engagement processes in future reporting cycles.

Reporting Boundary and Scope

This report covers the ESG strategy, policies, initiatives, and performance of Trushape Precision Castings Pvt. Ltd. (hereinafter referred to as "Trushape" or "the Company"). The reporting boundary is limited to the Company's manufacturing operations located at the given address. Unless otherwise specified, the data, disclosures, and performance indicators presented in this report pertain only to the above-mentioned manufacturing facility. The report does not include activities of any group companies, joint ventures, suppliers, customers, or other external partners.



Survey No. 160, Bhavnagar–Rajkot Highway, Shampara, Bhavnagar – 364060, Gujarat, India

Limitations and Forward-Looking Statements

As this is Trushape’s first ESG report, certain disclosures are based on available data and qualitative assessments, particularly where measurement systems are still evolving. Targets and commitments described in this report reflect current intentions and plans and may be subject to change based on regulatory developments, business conditions, and availability of data.

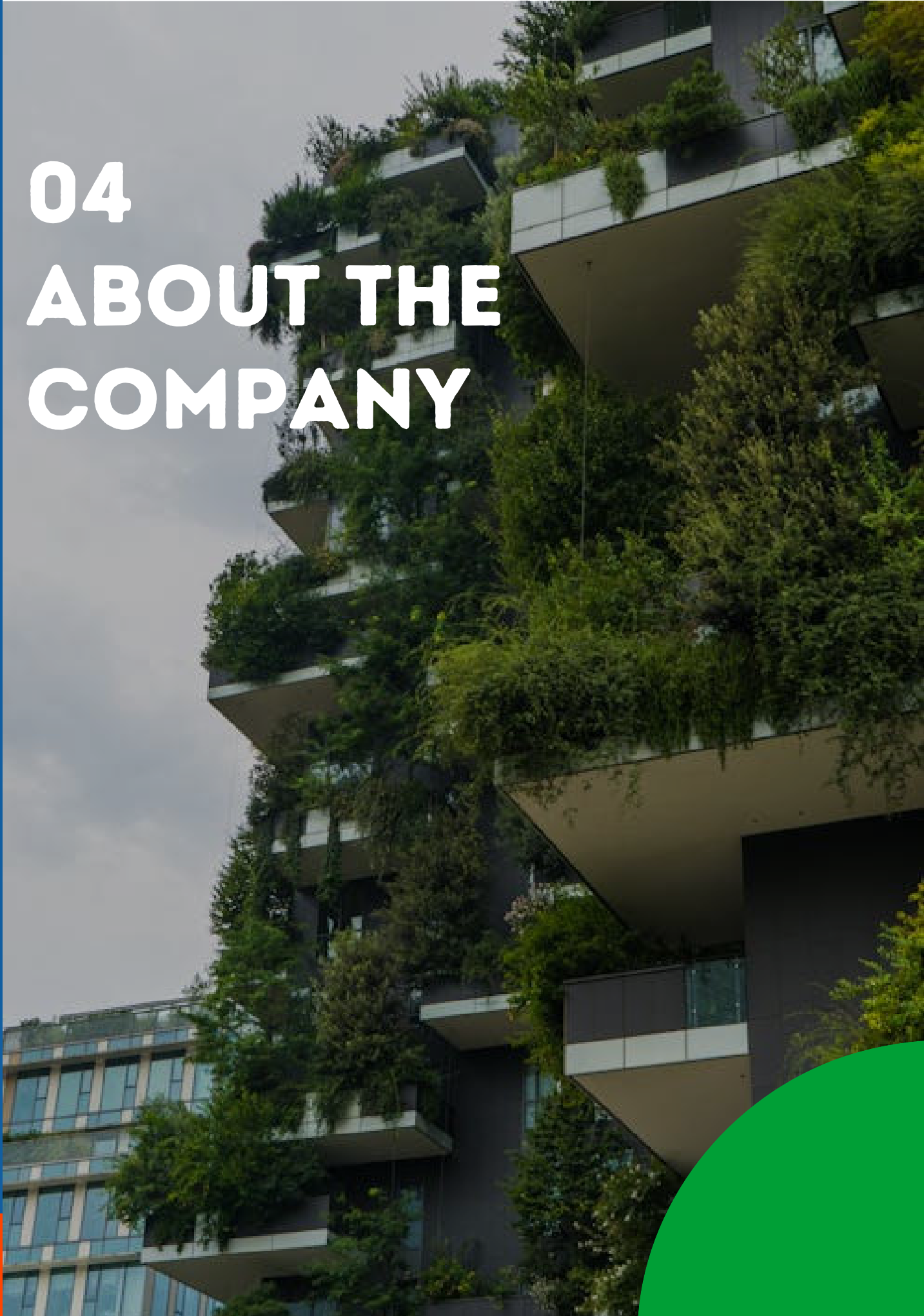
The Company intends to enhance the depth, coverage, and assurance of ESG disclosures over time as internal systems and capabilities mature.

Feedback and Contact

Trushape values feedback from stakeholders to improve the quality and relevance of its ESG disclosures. Comments, suggestions, or queries related to this report may be shared at faisal@tpclcastings.com



04 ABOUT THE COMPANY



ABOUT THE COMPANY

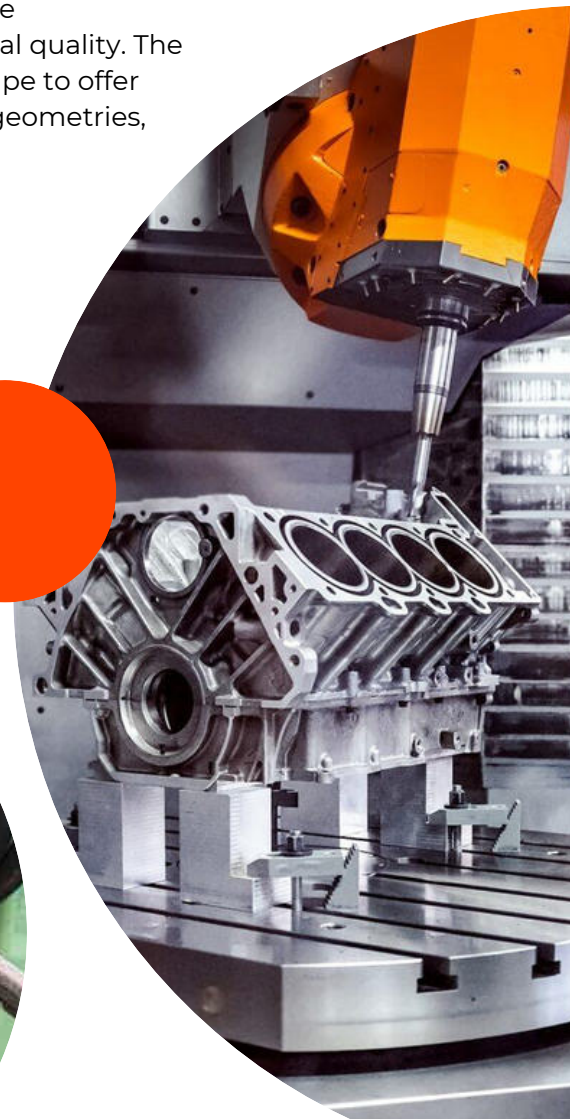
Trushape Precision Castings Pvt. Ltd. was founded in the year 2000 and has since emerged as a well-established manufacturer of ferrous and non-ferrous precision castings. Headquartered in Bhavnagar, Gujarat, India, the Company serves a diverse customer base across domestic and international markets by delivering high-quality, dimensionally accurate, and durable casting solutions.

Trushape operates from a state-of-the-art manufacturing facility spanning approximately 100,000 square feet, of which nearly 40,000 square feet is dedicated to production operations. The facility is equipped with advanced machinery and process infrastructure that enable efficient operations, consistent quality, and scalability for future expansion. The Company employs over 150 skilled and experienced personnel, forming the backbone of its manufacturing, quality, and engineering capabilities.

Manufacturing Capabilities and Processes

Trushape specializes in a wide range of precision casting and manufacturing processes, enabling it to cater to complex and demanding customer requirements. The Company's core manufacturing processes include Investment Casting (Lost Wax), Lost Foam Casting, Shell Molding, Gravity Die Casting, No-Bake Sand Casting, and Rapid Prototyping. These processes are supported by strong in-house capabilities such as CNC machining, heat treatment, surface finishing, and advanced testing.

Investment casting is a core competency at Trushape, where the Company has developed deep process expertise to ensure repeatability, tight tolerances, and consistent metallurgical quality. The availability of multiple casting technologies allows Trushape to offer cost-effective solutions across varying component sizes, geometries, and performance requirements.



In-House Facilities and Technical Infrastructure

Trushape maintains comprehensive in-house facilities to deliver fully finished, ready-to-use components. These include machining operations with CNC and VMC machines, multiple heat treatment furnaces, surface treatment facilities such as sand blasting, shot blasting, media polishing, electropolishing, and electroplating, as well as rapid prototyping through FDM and SLA 3D printing technologies.

The Company's quality control and testing infrastructure includes advanced equipment such as Zeiss CMM, Keyence VMM, Trimos height gauges, spectrometers (Spectromaxx and Bruker), tensile testing machines, hardness testing, impact testing, ultrasonic testing, dye penetrant testing, conductivity testing, and pressure testing. This enables rigorous inspection and validation at various stages of production.

Material Control, Traceability, and Quality Assurance

Trushape places strong emphasis on material control, traceability, and quality assurance throughout the manufacturing lifecycle. Raw materials are sourced from qualified suppliers, and strict material verification processes are followed to ensure compliance with specified chemical and mechanical requirements. Detailed documentation is maintained for each component, including material certificates, inspection records, test results, and non-conformance reports where applicable.

Supplier management practices include qualification based on technical capability, quality performance, and consistency. Regular supplier evaluations and audits are conducted, and quality expectations are clearly communicated to ensure alignment with Trushape's standards.

Quality assurance practices include 100% inspection for critical components, statistical sampling where appropriate, and continuous training of operators to strengthen process discipline and product reliability. Components are tested under simulated real-world conditions to validate performance under operational and environmental stresses.

Growth in Equipment and Facilities

Over the years, Trushape has demonstrated a clear commitment to continuous improvement and capacity enhancement. Between 2019 and 2025, the Company has significantly upgraded its manufacturing and quality infrastructure, including expansion of wax production capacity, addition of higher-capacity induction furnaces, installation of advanced quality measurement systems, expansion of machining capabilities, and enhancement of heat treatment facilities.

The Company has also strengthened its engineering capabilities through the appointment of a dedicated R&D and Engineering Manager, enabling improved customer engagement, faster development cycles, and the ability to undertake more complex and value-added projects.

Customer Value Proposition

Trushape's integrated manufacturing model enables it to deliver value to customers through shorter lead times, consistent quality, cost efficiency, and technical flexibility. High wax production capacity supports large-volume requirements, while multiple induction furnaces allow both sampling and mass production. Advanced quality control systems ensure dimensional accuracy and reliability, and in-house machining and heat treatment reduce dependency on external vendors, improving turnaround time and cost control.

Markets and End-Use Sectors

Trushape serves customers across a diverse range of end-use sectors, reflecting the versatility of its manufacturing capabilities. These include General Engineering, Medical Equipment, Automotive, Industrial Sewing and Textile Machinery, Electrical and Electronics, Heat Treatment applications, Defence, and other industrial segments. This sectoral diversification helps reduce dependency on any single market and supports business resilience.



Commitment to Continuous Improvement

The Company follows a culture of continuous improvement, supported by investments in technology, people, and systems. Through process optimization, quality enhancement, supplier engagement, and engineering innovation, the Company aims to strengthen its competitive position while meeting evolving customer, regulatory, and sustainability expectations.

05 CERTIFICATES



Certificate

Management system as per
ISO 9001:2015

The Certification Body TUV INDIA PVT. LTD. hereby confirms as a result of the audit, assessment and certification decision according to ISO/IEC 17021-1:2015, that the organization

TRUSHAPE PRECISION CASTINGS PVT. LTD.
Survey No.160, Bhavnagar- Rajkot Highway,
Village-Shampara, Bhavnagar - 364 060,
Gujarat,
India

operates a management system in accordance with the requirements of ISO 9001:2015 and will be assessed for conformity within the 3 year term of validity of the certificate.

Scope

Manufacture and Supply of Investment Castings for Engineering, Prosthetic and Orthotic Application.

Certificate Registration No. **IND 100 26394037** Valid from **07.02.2026**
Audit Report No. **BAR/AUD/25-26/7713** Valid until **06.02.2029**
Initial certification **07.02.2011**

Mumbai, **29.01.2026**
Certification Body at TUV INDIA PVT. LTD.
To verify the validity of this certificate, please visit <https://www.lafcertsearch.org>

Visit our database to verify the validity of this certificate.

TUV INDIA PVT. LTD.
801, Raheja Plaza 1, L.B.S Marg,
Ghatkopar (W) Mumbai - 400 086,
India
www.tuv-nord.com/in

TUVNORDGROUP

ISO 9001:2015 Quality Management Systems (QMS)

ISO 13485:2016 Medical Devices Quality Management Systems (QMS)

MANAGEMENT SYSTEM CERTIFICATE

Certificate no: 1000017568-MSC-NA-IND	Initial certification date: 19 May 2021	Valid: 21 June 2024 - 18 May 2027 Expiry date of last certification cycle: 18 May 2024 Date of last re-certification: 30 May 2024
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This is to certify that the management system of
Trushape Precision Castings Pvt. Ltd.
Survey # 160, Bhavnagar – Rajkot Road, Village: Shampara, Bhavnagar - 364060, Gujarat, India

has been found to conform to the Quality Management System standard:
ISO 13485:2016

This certificate is valid for the following scope:
Manufacture, Distribution and Sales of Non sterile Prosthetic & Orthotic Components, Metal Components for Artificial / Prosthetic Limbs

Place and date:
Havik, 21 June 2024

MSYS 018

For the issuing office:
DNV Product Assurance AS
Vollstadsveien 1, 1363 Havik, Norway

Cecilie Gudrun Topp

Cecilie Gudrun Topp
Management Representative

Lack of fulfillment of conditions as set out in the Certification Agreement may render this Certificate invalid.
ACCREDITED UNIT: DNV Product Assurance AS, Vollstadsveien 1, 1363 Havik, Norway – TEL: +47 87 57 89 00, www.dnv.com

ISO 45001:2018 Occupational Health and Safety (OH&S) Management System

Certificate

Management system as per
ISO 45001:2018

The Certification Body TUV INDIA PVT. LTD. hereby confirms as a result of the audit, assessment and certification decision according to ISO/IEC 17021-1:2015, that the organization

TRUSHAPE PRECISION CASTINGS PRIVATE LIMITED
Survey No.160, Bhavnagar- Rajkot Highway,
Village-Shampara, Bhavnagar – 364 060,
Gujarat,
India

operates a management system in accordance with the requirements of ISO 45001:2018 and will be assessed for conformity within the 3 year term of validity of the certificate.

Scope
Manufacture of Investment Castings for Engineering, Prosthetic and Orthotic Applications.

Certificate Registration No. **IND 126 24394895** Valid from **08.03.2024**
Audit Report No. **Q 13179/2023** Valid until **07.03.2027**
Initial certification **08.03.2024**

Mumbai, **08.03.2024**

Certification Body at TUV INDIA PVT. LTD.

Visit our database to verify the validity of this certificate.

TUV INDIA PVT. LTD.
801, Raheja Plaza 1, L.B.S Marg,
Ghatkopar (W) Mumbai – 400 086,
India
www.tuv-nord.com/in

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Certificate

Management system as per
ISO 14001:2015

The Certification Body TUV INDIA PVT. LTD. hereby confirms as a result of the audit, assessment and certification decision according to ISO/IEC 17021-1:2015, that the organization

TRUSHAPE PRECISION CASTINGS PRIVATE LIMITED
Survey No.160, Bhavnagar- Rajkot Highway,
Village-Shampara, Bhavnagar – 364 060,
Gujarat,
India

operates a management system in accordance with the requirements of ISO 14001:2015 and will be assessed for conformity within the 3 year term of validity of the certificate.

Scope
Manufacture of Investment Castings for Engineering, Prosthetic and Orthotic Applications.

Certificate Registration No. **IND 104 24394895** Valid from **08.03.2024**
Audit Report No. **Q 13179/2023** Valid until **07.03.2027**
Initial certification **08.03.2024**

Mumbai, **08.03.2024**

Certification Body at TUV INDIA PVT. LTD.

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ISO 14001:2015 Environmental Management Systems (EMS)

06 MEMBERSHIPS



MEMBERSHIPS



Indian Institute of Foundrymen



American Foundry Society



Indo-German Chamber of Commerce
 Deutsch-Indische Handelskammer
 Mumbai · Delhi · Kolkata · Chennai
 Bengaluru · Pune · Düsseldorf

Indo-German Chamber of Commerce



American Society for Metals



European Investment Casters Federation



**Confederation of Indian Industry
 Confederation of Indian Industry**



Indo-French Chamber of Commerce



07 SUSTAINABILITY SYSTEM



SUSTAINABILITY SYSTEM

Trushape Precision Castings Pvt. Ltd. has established a structured Sustainability System to integrate environmental, social, and governance (ESG) considerations into its business operations and decision-making processes. The sustainability system provides a formal framework for setting policies, assigning responsibilities, building internal capacity, monitoring performance, and improving ESG practices in a phased and practical manner. The system is designed to support regulatory compliance, customer sustainability requirements, and long-term business resilience, while remaining aligned with the operational realities of a precision casting and manufacturing enterprise.

Policy Framework and ESG Integration

A robust policy framework forms the foundation of Trushape's sustainability system. The Company has developed and adopted a comprehensive set of ESG-related policies that define commitments, responsibilities, and expectations for employees, management, suppliers, and other stakeholders. These policies cover key sustainability areas, including environmental management, human rights and labour practices, business ethics, anti-corruption, sustainable procurement, and prevention of harassment. Together, they provide clear guidance on responsible conduct, risk management, and compliance with applicable laws and standards. All ESG policies are approved by senior management and are subject to annual review to ensure relevance, effectiveness, and alignment with evolving regulatory and stakeholder expectations. Policies are communicated internally and are made available to relevant external stakeholders where applicable.

ESG Governance and Committee Structure

To ensure effective oversight and accountability, Trushape has constituted a dedicated ESG Committee comprising senior leadership and functional representatives. The ESG Committee plays a central role in guiding the Company's sustainability strategy and monitoring ESG performance. The Committee is responsible for reviewing ESG policies, tracking progress against sustainability objectives, guiding ESG data collection and reporting, and supporting external ESG assessments such as EcoVadis. Through periodic reviews and management discussions, the ESG Committee ensures that sustainability considerations are integrated into operational planning and continuous improvement initiatives. This governance structure enables clear ownership of ESG responsibilities and supports consistent implementation across departments.

CBAM Reporting and Capacity Building

In response to emerging climate and trade-related regulations, Trushape has initiated capacity building on Carbon Border Adjustment Mechanism (CBAM) reporting requirements. Management and relevant teams have undergone CBAM awareness and reporting training to understand the scope, data requirements, and implications for export-oriented customers.

CBAM training has focused on:

- Understanding embedded emissions in manufactured products
- Identifying data requirements related to energy use and emissions
- Strengthening internal data collection and documentation processes

This initiative supports readiness for evolving customer and regulatory expectations related to climate disclosure and carbon transparency.

ESG Training and Employee Awareness

Employee awareness and competence are key elements of Trushape’s sustainability system. The Company conducts ESG-related training programs to ensure that employees understand their roles and responsibilities in implementing sustainability practices. Training topics include environmental management, energy conservation, waste management, occupational health and safety, business ethics, anti-corruption, information security, human rights, and prevention of harassment. These training programs help embed sustainability principles into day-to-day operations and reinforce a culture of responsible conduct across the organization. As part of its sustainability roadmap, Trushape plans to further strengthen training coverage and documentation to support continuous improvement and audit readiness.



Sustainability Reporting and Performance Monitoring

Trushape has initiated structured sustainability reporting to track ESG performance and improve transparency. The Company collects and reviews environmental, social, and governance data where available and supplements quantitative information with qualitative disclosures where systems are still evolving. This ESG Report has been prepared with reference to applicable GRI Standards and is designed to support external sustainability assessments such as EcoVadis. The reporting process helps identify gaps, define targets, and guide future sustainability actions.

As ESG systems mature, Trushape intends to:

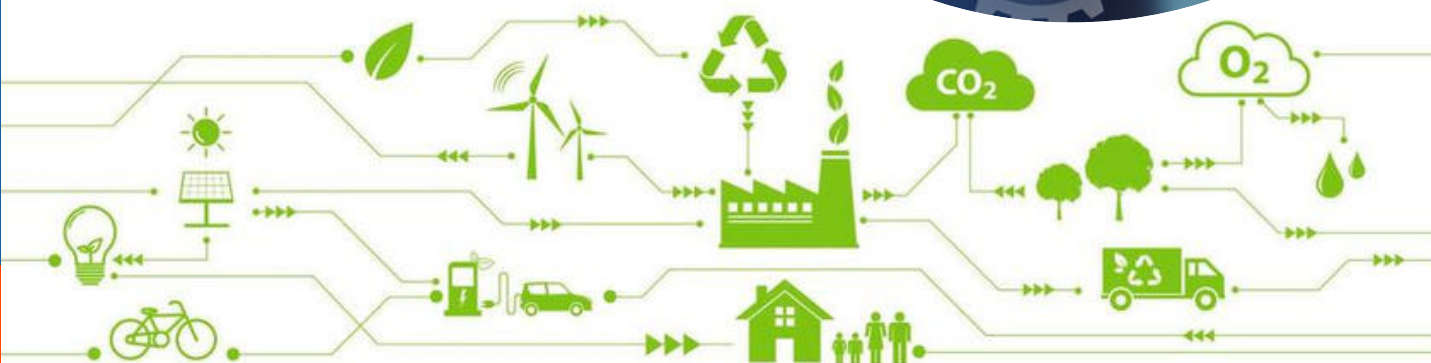
- Strengthen data accuracy and coverage
- Introduce additional performance indicators
- Enhance internal review and validation processes

Continuous Improvement and Roadmap

The sustainability system at Trushape is designed as an evolving framework rather than a static set of practices. Through periodic reviews, management oversight, and stakeholder engagement, the Company aims to progressively enhance its ESG performance and reporting maturity. Key focus areas for continuous improvement include strengthening ESG governance, expanding training coverage, improving data systems, and aligning sustainability initiatives more closely with business strategy and customer expectations.

Outcome of the Sustainability System

Through the implementation of policies, governance structures, training programs, and reporting mechanisms, Trushape has established a foundational sustainability system that supports responsible growth, regulatory compliance, and long-term value creation. This system provides a clear platform for advancing ESG performance in line with evolving market and regulatory expectations.



08 MATERIAL TOPICS TO OUR BUSINESS



MATERIALITY ASSESSMENT

Trushape recognizes that effective ESG management requires a clear understanding of the environmental, social, and governance topics that are most relevant to its business, stakeholders, and long-term sustainability. During the reporting period, the Company conducted an internal materiality assessment to identify and prioritize ESG topics that are material to its operations and value chain.

The materiality assessment was carried out through:

- Internal discussions with senior management and functional heads
- Review of industry-specific ESG risks and opportunities relevant to foundry and precision casting operations
- Market research and benchmarking against peer companies and customer ESG expectations
- Review of regulatory requirements and sustainability frameworks applicable to manufacturing industries

Based on this assessment, Trushape identified a set of priority ESG topics that have a significant impact on business performance, risk management, regulatory compliance, and stakeholder expectations.

While the current assessment is internally driven, the Company plans to strengthen its materiality process in the future by conducting structured stakeholder engagement with employees, customers, suppliers, and other relevant stakeholders to further refine and validate material ESG priorities.

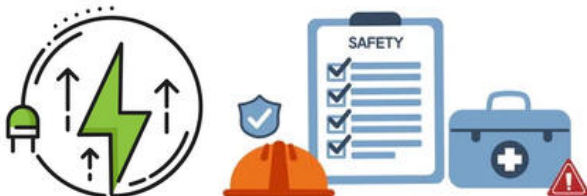
Identified Material ESG Topics

The material topics identified have been categorized and prioritized based on their importance to the business and relevance to stakeholders.

High Priority Topics

Energy Consumption and Carbon Emissions

Energy use and associated greenhouse gas emissions are material to Trushape due to the energy-intensive nature of foundry and machining operations. Rising energy costs, customer expectations on climate performance, and regulatory focus on emissions make energy efficiency and carbon management a critical area for the Company. This topic directly influences operational costs, environmental impact, and long-term competitiveness.



Occupational Health and Safety

Occupational health and safety is a high-priority topic given the inherent risks associated with foundry operations, including heat, molten metal handling, machinery, and material movement. Ensuring a safe working environment is essential for protecting employees, maintaining productivity, complying with labour regulations, and safeguarding the Company's reputation.

Medium Priority Topics

Raw Material Sourcing and Recycling

Raw material sourcing is a key material topic due to Trushape's reliance on recycled metal scrap as the primary input for production. Responsible sourcing of scrap, material traceability, and recycling practices influence environmental performance, supply chain resilience, and cost stability. The Company's use of 100% recycled scrap supports circular economy principles, making this topic strategically important.



Labour Practices and Skilled Talent Management

Availability and retention of skilled labour is material to operational efficiency and product quality in the precision casting sector. Fair labour practices, training, workforce well-being, and talent development are critical for maintaining productivity, reducing attrition, and ensuring long-term business continuity.

Low Priority Topics

Material Efficiency in Production

Material efficiency, including yield optimization, scrap minimization, and process efficiency, is relevant to cost control and environmental impact. While this topic is important, its impact is considered lower due to the Company's scrap-based production model, where internal recycling is already practiced.



Regulatory Compliance and Governance

Compliance with environmental, labour, and industrial regulations is fundamental to business continuity and risk management. Although compliance is a baseline requirement rather than a differentiator, it remains material due to potential legal, financial, and reputational risks arising from non-compliance.



ESG Materiality Assessment

The graphic shows a document titled 'ESG Materiality Assessment' on a desk. A magnifying glass is positioned over a circular chart with six colored segments (blue, green, yellow, orange, red, purple). To the right, there is a line graph with multiple colored lines and a vertical axis labeled 'SOCIAL', 'ENVIRONMENTAL', and 'GOVERNANCE'. A pen lies on the desk above the document.

MATERIAL ESG TOPICS AND PRIORITY

ESG Topic	Category	Priority
Energy Consumption & Carbon Emissions	Environment	
Raw Material Sourcing & Recycling	Environment	
Material Efficiency in Production	Environment	
Occupational Health & Safety	Social	
Labour Practices & Skilled Talent Management	Social	
Regulatory Compliance & Governance	Governance	

Integration of Material Topics into ESG Strategy

The identified material topics form the foundation of Trushape’s ESG strategy, policies, targets, and disclosures. These topics are addressed across the Environment, Social, and Governance sections of this report through defined management approaches, performance indicators, and future targets.

As ESG systems mature, Trushape intends to:

- Conduct structured stakeholder engagement for deeper materiality validation
- Periodically review and update material topics
- Align ESG targets and action plans more closely with material risks and opportunities

This phased approach ensures that ESG efforts remain focused, relevant, and aligned with business realities, while supporting continuous improvement and transparency.



09 CLIMATE RISK ASSESSMENT



CLIMATE RISK ASSESSMENT

Approach and Framework

Trushape recognizes that climate change presents both physical and transition-related risks that may affect its operations, supply chain, workforce, and long-term financial performance. In line with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), the Company has undertaken an initial climate risk assessment to identify, evaluate, and prioritize climate-related vulnerabilities relevant to its foundry and machining activities. This assessment is currently qualitative in nature and based on internal analysis, sector-specific risk considerations, regulatory trends, and publicly available climate risk information. As ESG systems mature, the Company plans to strengthen this assessment through quantitative analysis, scenario-based evaluation, and stakeholder inputs.

Governance of Climate-Related Risks

Oversight of climate-related risks is integrated within Trushape's broader ESG governance framework. Senior management, supported by the ESG Committee, reviews climate-related issues as part of environmental performance, regulatory compliance, and risk discussions. Climate risks are considered alongside operational, safety, and compliance risks, recognizing their potential impact on business continuity and cost structures.

Identification of Climate-Related Risks

Climate-related risks relevant to foundry operations are broadly categorized into Physical Risks and Transition Risks, consistent with the TCFD framework.

Physical Climate Risks

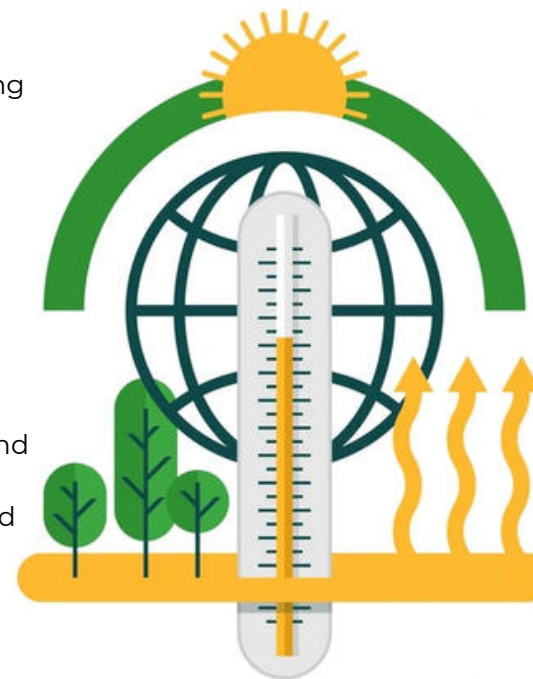
Physical risks arise from acute climate events and chronic changes in climate patterns, which may affect manufacturing continuity, asset integrity, workforce safety, and utility availability.

Acute Physical Risks

Trushape's operations may be exposed to acute climate events such as extreme rainfall, flooding, heatwaves, and power disruptions. For foundry operations, these events can result in temporary production shutdowns, damage to electrical infrastructure, disruption of raw material supply, and reduced workforce availability. High ambient temperatures during heatwaves may also increase occupational health and safety risks, particularly in melting and furnace areas where heat exposure is already significant.

Chronic Physical Risks

Long-term climate trends, such as rising average temperatures and increased frequency of extreme heat days, may lead to higher cooling and ventilation requirements within the plant, increased energy consumption, and additional stress on equipment and utilities. Chronic water stress, although currently not material to operations, could pose future challenges for domestic water supply and green belt maintenance.



Transition Climate Risks

Transition risks arise from the global shift toward a low-carbon economy, driven by regulatory changes, market expectations, technological evolution, and stakeholder pressure.

Regulatory and Policy Risks

Foundry operations are energy-intensive and may face increasing regulatory scrutiny related to emissions reporting, energy efficiency, and pollution control. Future tightening of environmental regulations, carbon pricing mechanisms, or customer-driven disclosure requirements (such as CBAM or supplier ESG disclosures) could result in increased compliance costs and reporting obligations.



Market and Customer Risks

Customers, particularly those serving export markets, are increasingly demanding carbon footprint data, low-carbon sourcing, and ESG transparency from suppliers. Failure to demonstrate progress on energy efficiency and emissions management could impact customer competitiveness and supplier preference over time.



Technology and Cost Risks

Transitioning to lower-carbon technologies, alternative fuels, or renewable energy sources may require capital investment and technical adaptation. Rising energy prices and volatility in fossil fuel markets could further impact operating costs if efficiency improvements are not implemented.



Reputational Risks






Stakeholders increasingly expect responsible climate action from manufacturing companies. Limited disclosure or delayed action on climate-related risks may affect the Company's reputation with customers, investors, and ESG rating agencies.



Climate Risk Impact Assessment

Based on the initial assessment, climate-related risks are evaluated in terms of likelihood and potential impact on Trushape's operations.

Table: Summary of Climate-Related Risks

Risk Category	Key Risk	Potential Impact	Risk Level
Physical – Acute	Heatwaves, extreme rainfall	Production disruption, safety risks	
Physical – Chronic	Rising temperatures	Higher energy use, equipment stress	
Transition – Regulatory	Emissions & energy regulations	Compliance cost, reporting burden	
Transition – Market	Customer ESG expectations	Loss of competitiveness	
Transition – Cost	Energy price volatility	Increased operating costs	

Climate Risk Mitigation and Adaptation Measures

To address identified climate risks, Trushape has initiated or planned several risk mitigation and adaptation measures, aligned with its Environmental Policy and ESG roadmap.

Mitigation measures focus on:

- Improving energy efficiency through operational controls and equipment maintenance
- Monitoring and managing Scope 1 and Scope 2 emissions through carbon footprint assessments
- Evaluating renewable energy sourcing options over the medium term

Adaptation measures focus on:

- Enhancing workplace safety and ventilation to address heat stress
- Maintaining preventive maintenance systems to reduce climate-related equipment failures
- Ensuring regulatory compliance and monitoring evolving climate-related requirements



Scenario Considerations

While a detailed scenario analysis has not yet been conducted, the Company has considered the potential implications of a moderate climate transition scenario, where energy costs rise and disclosure expectations increase over the next decade. Under such a scenario, Trushape anticipates that energy efficiency improvements, emissions monitoring, and supplier engagement will become increasingly critical for cost management and market access. The Company plans to gradually strengthen its scenario analysis capability in future reporting cycles as data availability and internal capacity improve.

Metrics, Targets, and Future Roadmap

Climate-related metrics currently tracked include:

- Energy consumption by source
- Scope 1 and Scope 2 greenhouse gas emissions
- Energy and Emission Intensity

As part of its ESG roadmap, Trushape aims to:

- Continue annual carbon footprint assessments
- Evaluate climate-related risks periodically through management reviews
- Strengthen alignment with TCFD recommendations over time

The company considers climate risk management an evolving area of its ESG journey. Through this initial TCFD-aligned assessment, the Company has identified key climate-related risks relevant to its foundry operations and established a foundation for future analysis, mitigation, and disclosure. As regulatory expectations and stakeholder demands increase, Trushape remains committed to strengthening its climate risk management and transparency in a phased and practical manner.



10 ENVIRONMENT



E1. Environmental Management Approach

Trushape Precision Castings Pvt. Ltd. operates in the precision casting sector, where environmental impacts primarily arise from energy-intensive melting processes, utility operations, consumables usage, and waste generation. Recognizing these sector-specific impacts, the Company has established an Environmental Policy that guides responsible resource use, pollution prevention, and regulatory compliance.

Environmental management at Trushape follows a compliance-first and improvement-oriented approach, focusing on:

- Adherence to statutory environmental requirements
- Identification of significant environmental aspects associated with foundry operations
- Gradual strengthening of monitoring systems and performance indicators

To formalize its environmental management practices, Trushape has implemented **ISO 14001 (Environmental Management System)**, enabling a structured approach to environmental risk identification, compliance monitoring, and continuous improvement.

E2. Energy Consumption & Intensity

Energy consumption is a material environmental aspect for Trushape due to the heavy use of electricity and fossil fuels in melting, heat treatment, machining, and supporting utilities.

Energy Sources and Consumption

Table: Energy Consumption Profile

Energy Source	Unit	FY 2023-24	FY 2024-25
Electricity	MWh	1,181.45	1,425.22
Diesel	Litres	1,481	7,849
Furnace Oil	Litres	49,537	47,530
LPG Gas	KG	418	594

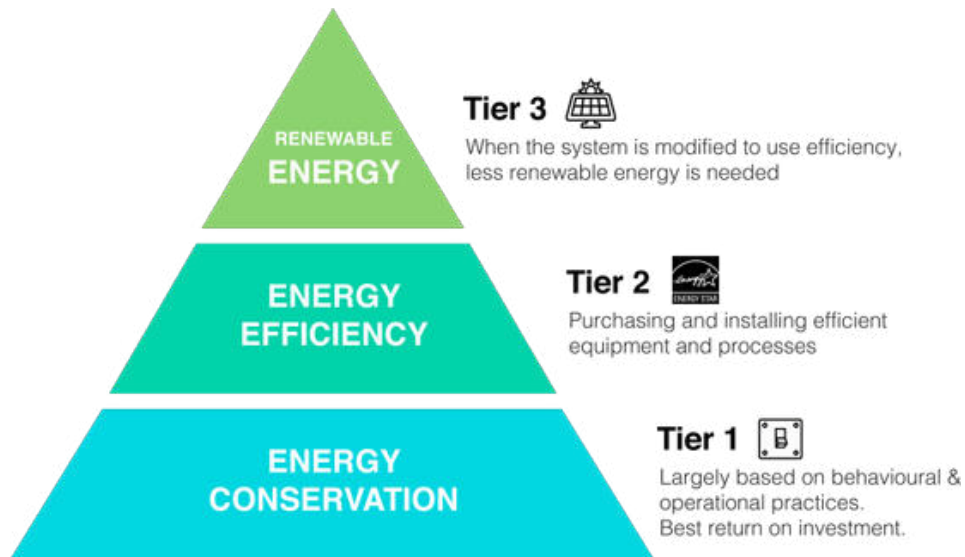
Electricity remains the primary energy source, supplemented by furnace oil and LPG for thermal requirements. Diesel is used mainly for backup power and ancillary operations.



Energy Efficiency & Conservation Measures

In line with its Environmental Policy, Trushape has initiated the following measures:

- Conversion to LED lighting across shop floors and administrative areas
- Preventive maintenance of furnaces, compressors, and electrical systems to reduce energy losses
- Awareness sessions among employees on energy-efficient operating practices



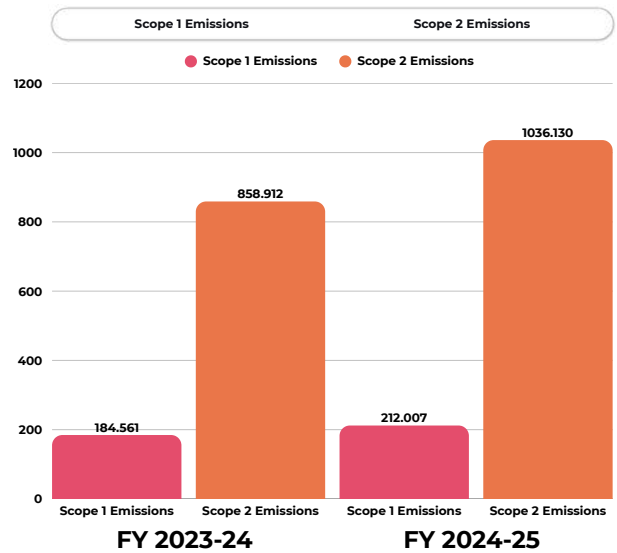
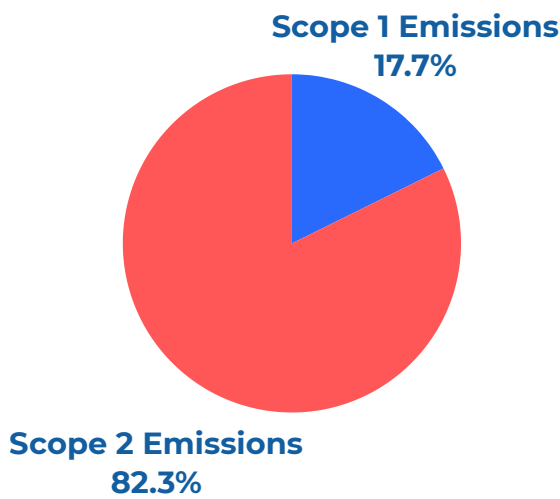
E3. Carbon Emissions

Given the carbon-intensive nature of foundry operations, Trushape has undertaken Scope 1 and Scope 2 carbon footprint assessments to establish a baseline for climate impact management.

GHG Emissions Overview

Table: Greenhouse Gas Emissions

Category	Unit	FY 2023-24	FY 2024-25
Scope 1 Emissions	tCO ₂ e	184.561	212.007
Scope 2 Emissions	tCO ₂ e	858.912	1,036.13
Total GHG Emissions	tCO₂e	1,043.47	1,248.14



Emission Intensity

Indicator	Unit	FY 2023-24	FY 2024-25
Emission Intensity	tCO ₂ e / Total Sales Revenue (₹ lac)	0.7491	0.6993



E4. Air Emissions, Process Controls & Compliance

Company acknowledges the inherent environmental risks associated with foundry operations, particularly those involving particulate matter (PM), combustion-related emissions such as sulfur dioxide (SO₂), nitrogen oxides (NO_x), and volatile organic compounds (VOCs), as well as process fumes from melting and casting activities. These emissions can impact local air quality, employee health, and surrounding communities if not properly managed. To mitigate these risks, the Company has implemented a multi-layered environmental control framework that integrates engineering solutions, continuous monitoring, employee training, and stringent regulatory adherence. This approach ensures that air emissions are minimized at the source, controlled through technology, and verified through independent assessments, aligning with best practices in environmental stewardship.

Key Risks and Mitigation Strategies

The primary sources of air emissions in Trushape's operations include:

- **Particulate Matter (PM):** Generated from sand handling, molding, and shakeout processes.
- **Combustion Emissions:** Arising from fuel-burning equipment such as furnaces and boilers, contributing to SO₂, NO_x, and carbon monoxide (CO).
- **Process Fumes:** Released during metal melting and alloying, including metal vapors and organic compounds.

To address these, Trushape employs a combination of preventive and corrective measures:

- **Engineering Controls:** Installation of cyclone separator and dust collectors on emission points to capture particulates and fumes before release. For instance, high-efficiency particulate air (HEPA) filters are used in critical areas to achieve capture rates exceeding 95%. Stack heights are optimized to ensure effective dispersion, reducing ground-level concentrations.
- **Process Optimization:** Adoption of low-emission melting techniques, such as induction furnaces with advanced combustion controls, to reduce fuel consumption and associated emissions. Material substitutions, like low-VOC binders in molding, further minimize fume generation.
- **Operational Discipline:** Standard operating procedures (SOPs) mandate enclosed systems for dust-prone activities and regular housekeeping to prevent fugitive emissions. Employee training programs, conducted quarterly, emphasize proper handling and emission reduction techniques, fostering a culture of environmental responsibility.

Monitoring and Verification

Trushape maintains a robust monitoring program to track air quality and ensure ongoing effectiveness of controls:

- **Annual Third-Party Monitoring:** Conducted by accredited laboratories in compliance with Gujarat Pollution Control Board (GPCB) guidelines. This includes stack emission testing for parameters such as PM₁₀, PM_{2.5}, SO₂, NO_x, CO, and VOCs, as well as ambient air quality sampling at multiple points within and around the facility.
- **Internal Monitoring:** In addition to external audits, the Company performs monthly in-house checks using calibrated instruments to identify any deviations early. Data is logged in a centralized system for trend analysis, enabling proactive adjustments.
- **Performance During Reporting Period:** All monitored parameters, including emission concentrations and ambient levels, remained well within the permissible limits set by the Central Pollution Control Board (CPCB) and GPCB standards. For example, PM levels were consistently below 100 µg/m³ for stacks and 60 µg/m³ for ambient air, demonstrating effective control measures.

Compliance and Governance

The Company has a zero-tolerance policy for environmental non-compliances, supported by:

- **Regulatory Adherence:** Full compliance with the Air (Prevention and Control of Pollution) Act, 1981, and associated rules. No notices, fines, or enforcement actions were received during FY 2023-24 and FY 2024-25, reflecting a strong track record.
- **Preventive Maintenance:** A scheduled maintenance program for pollution control equipment, including weekly inspections and annual overhauls, ensures 99% uptime and optimal performance. Maintenance records are audited internally and available for regulatory review.
- **Incident Management:** A formal procedure for reporting and investigating any potential emission incidents, though none occurred in the reporting period. This includes root cause analysis and corrective action plans to prevent recurrence.
- **Stakeholder Engagement:** Regular dialogues with local authorities and communities to address concerns, with air quality data shared transparently upon request.

By integrating these elements, Trushape not only meets legal requirements but also strives for beyond-compliance performance, contributing to improved air quality in the industrial zone and supporting sustainable operations.

Air Pollution Control Equipments at Trushape



E5. Water & Effluent Management

At Trushape, water consumption is not identified as a material environmental risk due to the nature of precision casting processes, which primarily involve dry operations such as melting, molding, and machining with minimal reliance on process water. The Company's water usage is limited to domestic purposes (e.g., employee facilities, cleaning, and minor cooling needs), resulting in low overall withdrawal volumes. This assessment is based on a thorough materiality analysis, considering operational scale, local water stress levels in Gujarat, and benchmarking against industry peers. Despite the low materiality, Trushape proactively manages water resources through conservation practices, efficient handling, and reuse initiatives to minimize environmental impact and ensure resilience against potential water scarcity.

Water Sources and Consumption Profile

Water is sourced responsibly to avoid strain on local resources:

- **Primary Source:** Municipal supply from local authorities, ensuring compliance with quality standards and sustainable extraction practices.
- **Consumption Trends:** Total withdrawal remains modest, reflecting efficient use. Detailed tracking allows for year-on-year comparisons and identification of reduction opportunities.

Parameter	Unit	FY 2023-24	FY 2024-25
Total Water Consumption	KL / Year	2108	2056
Primary Water Source	—	Municipal	Municipal
Industrial Effluent Generated	Yes / No	No	No
Rainwater Harvesting	Yes / No	No	No

While rainwater harvesting is not currently implemented due to site constraints and low process water needs, the Company is evaluating feasibility studies for future integration, including rooftop collection systems to supplement non-potable uses.



Wastewater Handling

Trushape generates no industrial effluent during its precision casting processes, which are predominantly dry operations involving melting, molding, and machining without significant water-based washing or cooling. Consequently, the Company has not installed an Effluent Treatment Plant (ETP), eliminating the need for complex wastewater treatment infrastructure and avoiding any risk of industrial discharge to the environment.

Domestic grey wastewater originating solely from employee facilities such as restrooms, washrooms, and canteens is collected and directed to scientifically designed soak pits constructed in accordance with local regulatory guidelines. These soak pits facilitate natural percolation and biological degradation in the soil, ensuring zero surface runoff or groundwater contamination.

The treated grey water emerging from the soak pit system is carefully collected and reused for irrigating the facility's approximately 2,500 sq. m green belt and on-site vegetation. This closed-loop practice offsets freshwater demand for landscaping, contributes to water conservation, supports local microclimate regulation, and demonstrates responsible resource management within the site boundaries.

By maintaining a **zero industrial effluent** profile and implementing simple, effective reuse of domestic wastewater, Trushape achieves minimal environmental impact on water resources while aligning with sustainable water stewardship principles.



E6. Waste & Material Circularity

Waste management at Trushape Precision Castings Pvt. Ltd. forms an essential part of its environmental practices, with a strong emphasis on segregation at source, reuse, recycling, and responsible disposal. As a precision casting (investment casting) facility, the Company generates waste primarily from metal processing, packaging, maintenance activities, and minor administrative sources. Trushape prioritizes resource efficiency by maximizing the recovery of valuable materials, particularly metal scrap, which aligns with circular economy principles and supports responsible consumption and production.

The Company follows a systematic approach to waste handling:

- Segregation of waste at the point of generation into clearly labeled categories (hazardous and non-hazardous) in designated areas within the facility.
- All waste streams are directed to authorized vendors or internal reuse where applicable, in full compliance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016, and guidelines from the Gujarat Pollution Control Board (GPCB).
- No waste is sent to landfill where recycling or reuse options exist, reflecting a practical commitment to minimizing disposal.

Key Waste Streams and Management Practices

- **Metal Scrap (Non-Hazardous):** The largest waste stream by volume, consisting of runner/riser stubs, defective castings, and machining swarf from precision casting operations. 100% of generated metal scrap is collected, sorted, and recycled internally or sold back to suppliers for remelting and reuse as raw material in casting production. This closed-loop practice significantly reduces the need for virgin metal inputs.
- **Packaging Waste (Paper, Cardboard, Plastic, Wood):** Generated from incoming raw materials and consumables. These materials are segregated and handed over to authorized local recyclers for processing and reuse.
- **Used/Spent Oil (Hazardous):** Arising from machinery lubrication and maintenance. This low-volume hazardous waste is collected in sealed containers and handed over to GPCB-authorized recyclers for reprocessing or authorized reuse.
- **E-Waste:** Minimal quantities from discarded electrical/electronic equipment (e.g., old computers, lights). Handled through licensed E-waste recyclers such as E-Coli Waste Management, ensuring safe dismantling and material recovery in line with E-Waste (Management) Rules.
- **Other Minor Wastes:** Includes spent refractories or minor process residues (if any), managed through authorized channels. No significant sludge from effluent treatment is generated, as no industrial effluent is produced.



Waste Management Overview

Waste Category	Unit	FY 2023-24	FY 2024-25	Disposal / Treatment Method	Management Approach
Hazardous Waste (Used Spent Oil)	Lit	68	75	Authorized recyclers	Collected and sent to GPCB-authorized vendors
Non-Hazardous Waste - Plastic Bag	MT	0.1	0.1	Authorized recyclers	Collected and sent to authorized vendors
E-Waste	MT	—	0.04	Authorized recycler	Handed over to licensed E-waste handler

Note:
Waste generation data except E-Waste, is approximate due to the absence of a comprehensive measuring system.



E7. Green Belt Development & On-site Vegetation Management

Trushape maintains on-site green cover as part of its routine environmental management practices. This initiative supports basic site-level environmental improvements, such as localized dust suppression, temperature moderation, and enhanced workplace surroundings, without forming part of a formal biodiversity strategy or offset program.

Existing Green Vegetation and Plantation Areas

The manufacturing facility includes an established green area of approximately 2,500 square meters, developed in previous years and subject to ongoing maintenance. Key elements comprise:

- Total 100 trees planted around the plant, out of which 35 are mango trees and other fruit-bearing species.
- Limited organic vegetable cultivation in designated areas within the factory premises.

This mature vegetation provides site-specific benefits, including:

- Contribution to microclimate regulation inside the industrial boundary.
- Partial reduction in fugitive dust dispersion from operational activities.
- Mitigation of heat absorption on paved surfaces.
- General improvement in the aesthetic and working environment for employees.

Fruits harvested from the trees are distributed to employees as a minor resource-sharing practice.



Green Cover Maintenance and Resource Use

Maintenance activities focus on sustaining the existing vegetation rather than expansion:

- Protection of trees and planted areas from routine operational interference.
- Periodic watering and basic care to ensure plant health.
- Reuse of treated grey water from employee facilities for irrigation purposes where practical, supporting modest water conservation.

The continued presence of this green cover is observable via publicly available satellite imagery, confirming long-term upkeep of vegetated spaces within the industrial setting.

Biodiversity Considerations

Trushape's operations are not located in, adjacent to, or near protected areas, key biodiversity areas, or ecologically sensitive zones as defined under applicable national regulations or international classifications (e.g., IUCN categories). The Company's activities do not result in significant direct or indirect impacts on biodiversity beyond the site boundary.



E8. Circular Economy Approach - Use of Recycled Scrap as Primary Raw Material

Trushape adopts a circular economy approach in its raw material strategy by sourcing 100% of its metallic inputs from recycled scrap metal. The Company does not use virgin (primary) metal extracted from ore as feedstock for its precision casting processes.

Scrap-Based Raw Material Sourcing

- All metallic raw material required for production is procured as recycled scrap, primarily from local sources in the Alang region of Gujarat — a major established hub in India for metal recovery and recycling, particularly from ship dismantling activities.
- The scrap is received, inspected, segregated by grade and quality, and then melted in the Company's induction furnaces for direct reuse in casting production.

This practice extends the lifecycle of existing metal resources and forms a closed-loop system where end-of-life metals are reintroduced into manufacturing without the need for new primary extraction.

Key Environmental Benefits

By relying entirely on recycled scrap, Trushape reduces dependence on:

- Mining of iron ore and other primary metals.
- Energy-intensive processes involved in virgin metal production, such as ore beneficiation, smelting, and refining.

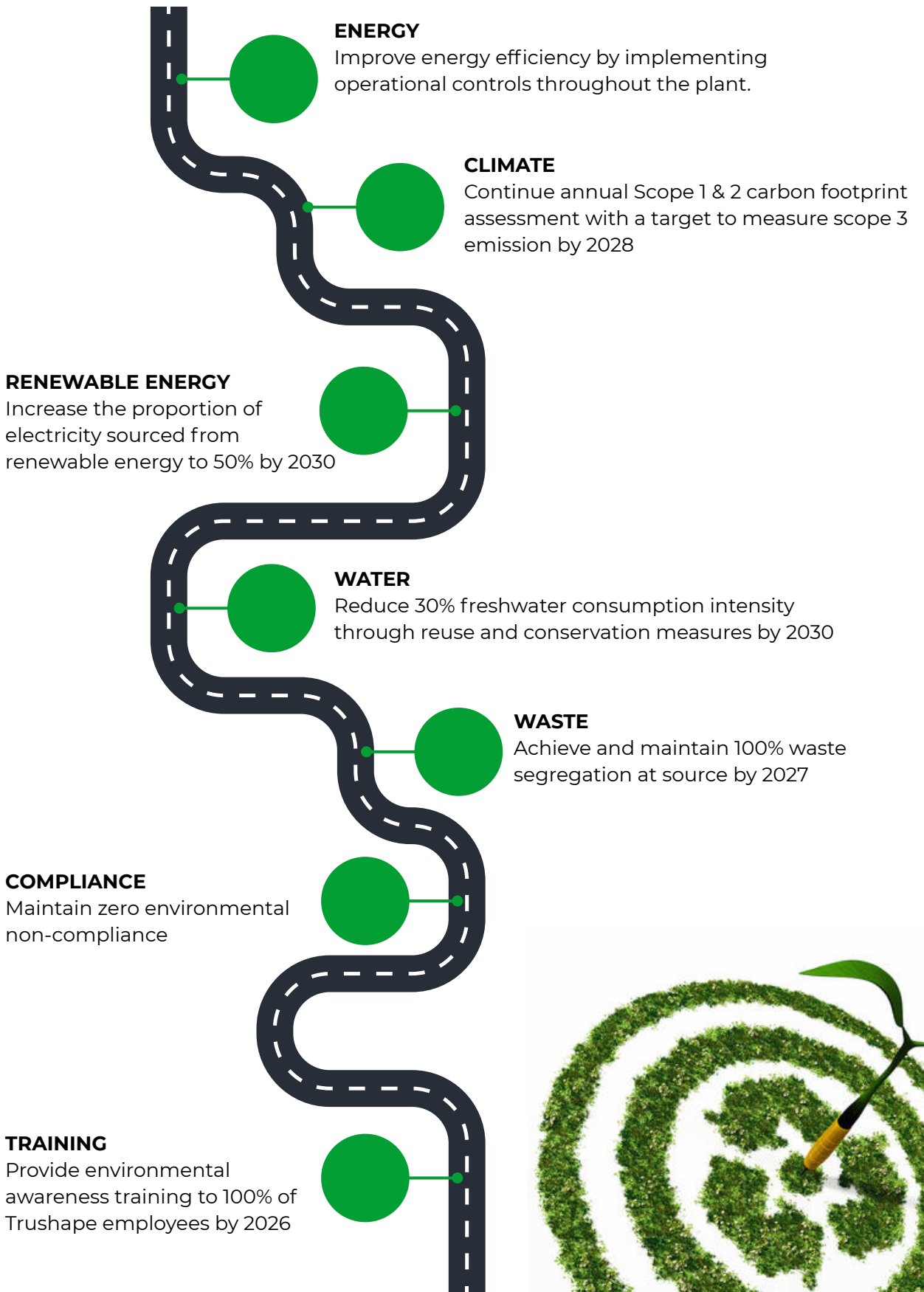
Industry data indicates that producing steel from recycled scrap typically requires 60-75% less energy and generates significantly lower greenhouse gas emissions compared to primary production from ore. While Trushape does not yet perform site-specific quantification of these upstream savings (including Scope 3 emissions), this material strategy supports:

- Conservation of natural mineral resources.
- Reduction in environmental impacts associated with mining operations (e.g., land disturbance, water use, and habitat effects).
- Lower overall embodied carbon in the raw materials used for castings.



 100%
 SCRAP METAL


E9. Environmental Targets & Roadmap



11 SOCIAL



S1. Employee Health and Safety

Trushape maintains a robust occupational health and safety (OHS) management system to mitigate risks inherent in foundry and machining activities, such as exposure to high temperatures, molten metals, dust, noise, and mechanical hazards. The system is guided by a preventive approach, emphasizing hazard identification, risk assessment, and control hierarchies in compliance with the Factories Act, 1948, and international standards like **ISO 45001 Occupational Health and Safety (OH&S) management systems** principles.

Key components include:

- **Hazard Identification and Risk Assessment:** Regular job safety analyses (JSA) and workplace audits to identify potential risks, with controls implemented through engineering solutions (e.g., ventilation systems, machine guards) and administrative measures (e.g., safe work procedures).
- **Personal Protective Equipment (PPE):** Provision and mandatory use of certified PPE, including heat-resistant suits, respirators, safety goggles, hearing protection, and steel-toed boots, with training on proper usage and maintenance.
- **Training and Awareness:** Periodic safety inductions, toolbox talks, and emergency response drills covering fire safety, first aid, and hazard-specific protocols.
- **Incident Management:** A structured reporting mechanism for near-misses, incidents, and accidents, incorporating root cause analysis (e.g., using 5-Why methodology) and corrective/preventive actions (CAPA) to prevent recurrence.
- **Health Surveillance:** Annual medical examinations for all employees, focusing on occupational exposures (e.g., audiometric tests for noise, respiratory checks for dust), and fitness-for-duty assessments.
- **Worker Participation:** An OHS committee with employee representatives meets quarterly to review performance and provide input on safety improvements, promoting a culture of shared responsibility.



In FY 2023-24 and FY 2024-25, Trushape recorded zero work-related fatalities, serious injuries, or occupational illnesses, demonstrating the effectiveness of these measures. All employees and contract workers are covered under the OHS system.

Indicator	Unit	FY 2023-24	FY 2024-25
Total workforce covered under safety training	%	100	100
Lost Time Injury Frequency Rate (LTIFR)	per million man-hours	0	0
Total Recordable Injury Rate (TRIR)	per million man-hours	0	0
Fatalities	No.	0	0
Medical Check-ups Conducted	No.	2	2



S2. Workforce Management, Engagement, and Retention

Trushape employs fair and transparent workforce management practices to ensure compliance with labor laws, promote employee satisfaction, and support long-term retention. Recruitment is merit-based and non-discriminatory, with structured onboarding processes. The Company adheres to statutory requirements on working hours, overtime, and rest periods, while providing hygienic facilities such as clean restrooms, drinking water, and canteen services.

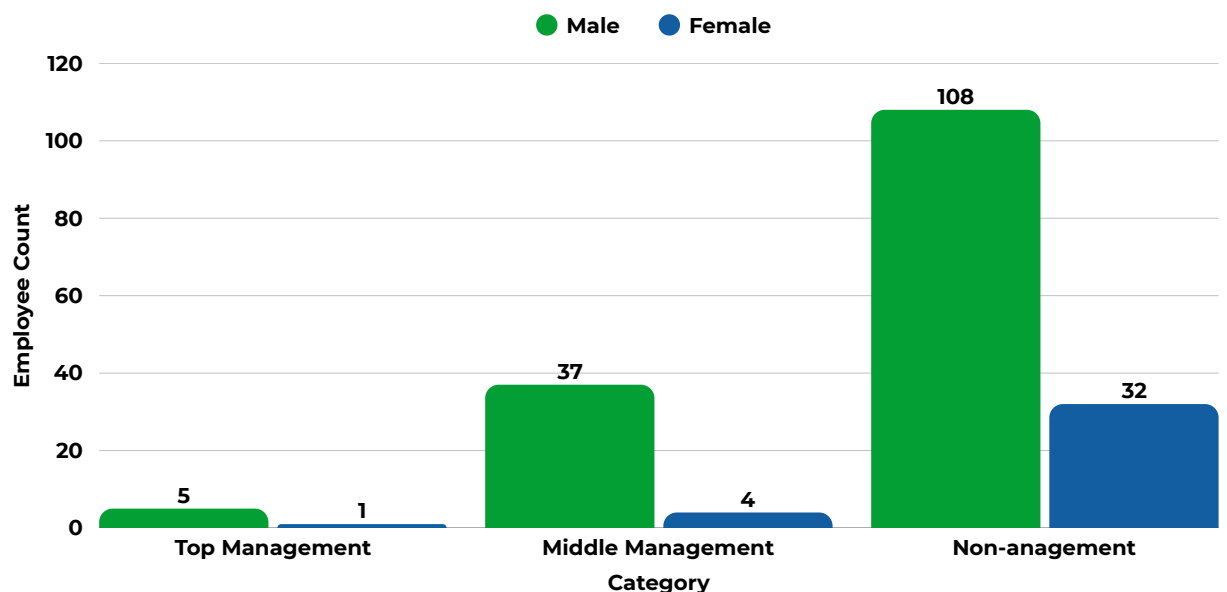
Employee engagement is fostered through:

- Regular management-employee interactions, including town hall meetings and feedback sessions.
- Annual satisfaction surveys covering aspects like work environment, leadership, and career growth, with 100% participation and action plans derived from results (e.g., addressing workload concerns).
- Recognition programs, such as "Best Performance Awards," and cultural activities like festival celebrations to build camaraderie.

Retention strategies include competitive compensation, professional development opportunities, and a supportive culture, resulting in low voluntary turnover rates. Minimum notice periods for operational changes are provided as per labor agreements, and collective bargaining covers eligible workers where applicable.

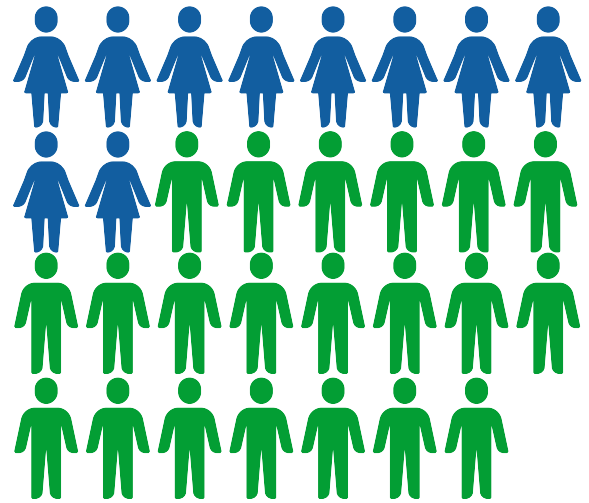
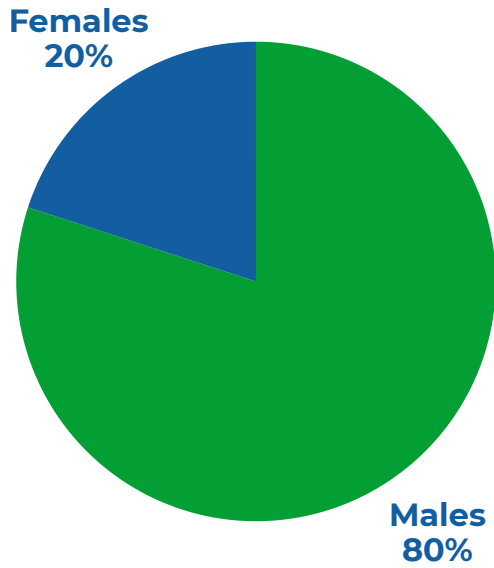
WORKFORCE BREAKDOWN

Category	Unit	Male	Female	% Female	Total
Top Management	No.	5	1	17	6
Middle Management	No.	37	4	10	41
Non-Management	No.	108	32	23	139
Total Employees	No.	150	37	20	187



GENDER DIVERSITY

Category	Unit	Male	Female
Gender Ratio	%	80	20



AWARD for EXCEPTIONAL HR IMPACT



TPCPL was honoured with the **Special Jury Award for Exceptional HR Impact** by the Indo-French Chamber of Commerce and Industry, recognizing the Company's commitment to fostering a positive workplace culture, employee well-being, and impactful human resource practices. The award highlights Trushape's efforts in promoting employee engagement, fair labour practices, skill development, and initiatives that strengthen people-centric growth within the organization.



S3. Training and Development

Trushape invests in employee training to enhance skills, ensure compliance, and drive operational efficiency. Programs are needs-based, identified through annual performance reviews and gap analyses, covering technical, safety, environmental, and ethical topics. Training is delivered via in-house sessions, external experts, and on-the-job mentoring.

Key training areas include:

- **Technical competencies:** Precision casting techniques, quality control, and machinery operation.
- **Safety and health:** Hazard recognition, PPE usage, and emergency response.
- **Environmental stewardship:** Waste management, energy conservation, and climate awareness.
- **Governance and ethics:** Anti-corruption, data protection, and anti-harassment policies.

Training Programs Conducted

- Training on waste reduction and segregation
- Training on energy saving good practices
- Training on health and safety risks and good working practices
- Training on safe handling and management of hazardous substances
- Skill development training for operational and technical roles
- Training on anti-corruption and anti-bribery practices
- Training on information security and data protection
- Training on discrimination, harassment, and respectful workplace behaviour

Training and Development Indicators

Indicator	Unit	FY 2023-24	FY 2024-25
Average training hours per employee	Hours	20	25
Employees trained on health & safety	%	100	100
Employees trained on environmental topics	%	100	100
Employees trained on business ethics	%	100	100



S4. Compensation, Benefits, and Welfare Programs

Trushape provides fair compensation aligned with local minimum wages, industry benchmarks, and statutory requirements. Entry-level wages meet or exceed local standards, with structures including base salary, allowances, and performance incentives.

Comprehensive benefits include:

- **Statutory contributions:** Provident Fund (PF), Employees' State Insurance (ESI), and Gratuity.
- **Leave entitlements:** Paid annual, sick, maternity (26 weeks), and paternity leave.
- **Overtime Pay:** Overtime compensation is provided in accordance with applicable labour laws and statutory regulations.
- **Health and welfare:** Annual medical check-ups, zero-interest loans for emergencies, and free meals for female employees.
- **Additional perks:** Performance bonuses, skill development access, and family-inclusive events like festival celebrations and team-building activities.

These programs support employee motivation, financial security, and work-life balance, contributing to overall well-being.

Healthcare Coverage and Other Benefits Indicator

Indicator	Unit	FY 2023-24	FY 2024-25
No. Employees Covered by Trushape's Healthcare Insurance Policy	No.	-	100
Performance Appraisal of Employee	%	100	100
Zero Interest Loan given to Employee	No.	2	5



S5. Diversity, Equity, and Inclusion (DEI)

Trushape Precision Castings Pvt. Ltd. maintains a zero-tolerance approach toward discrimination based on gender, caste, religion, or regional background. The Company employs individuals from various states across India and from diverse caste backgrounds, reflecting an inclusive workforce composition. Employment decisions, including recruitment, promotion, and compensation, are strictly merit-based. Employees performing the same or equivalent roles receive equal pay irrespective of gender, ensuring fairness and compliance with equal remuneration principles. Workforce diversity is transparently documented and can be verified through internal employee master records.

Beyond internal workforce practices, Trushape promotes inclusive economic participation within its supply chain. The Company actively encourages sourcing from women entrepreneurs and women-owned businesses as part of its broader commitment to women empowerment. Several suppliers engaged by the Company are women-led enterprises. Trushape also supports supplier diversity by engaging businesses owned by underrepresented groups wherever feasible, contributing to broader economic equity and responsible procurement practices.

Diversity & Inclusion at a Glance

Employees from multiple Indian states
 Workforce representing diverse caste backgrounds
 Equal pay for equal roles (No gender-based wage gap)
 Women-owned suppliers engaged in supply chain
 Inclusive and merit-based recruitment practices



Women Empowerment Initiatives

Trushape Precision Castings Pvt. Ltd. is committed to creating an inclusive workplace that supports the participation, safety, and well-being of women employees. The Company promotes equal opportunities, fair treatment, and a respectful work environment through policies and practices aligned with gender equality principles.

To support women in the workplace, Trushape has implemented several initiatives focused on welfare, empowerment, and financial support. These include free meal facilities for women employees, access to zero-interest loans during personal or family emergencies, and implementation of a robust Prevention of Sexual Harassment (POSH) framework to ensure a safe and respectful workplace. The Company also encourages participation of women in various roles across operations and administration while ensuring equal pay for equal work at equivalent job levels.



S6. Prevention of Sexual Harassment (POSH)

The company is committed to maintaining a safe, respectful, and harassment-free workplace. The Company complies with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and has established a formal POSH & Anti-Harassment Policy.

An Internal Complaints Committee (ICC) is constituted as per statutory requirements to receive, investigate, and resolve complaints in a confidential, impartial, and time-bound manner. The policy applies to employees, contract workers, trainees, and third parties present at the workplace.

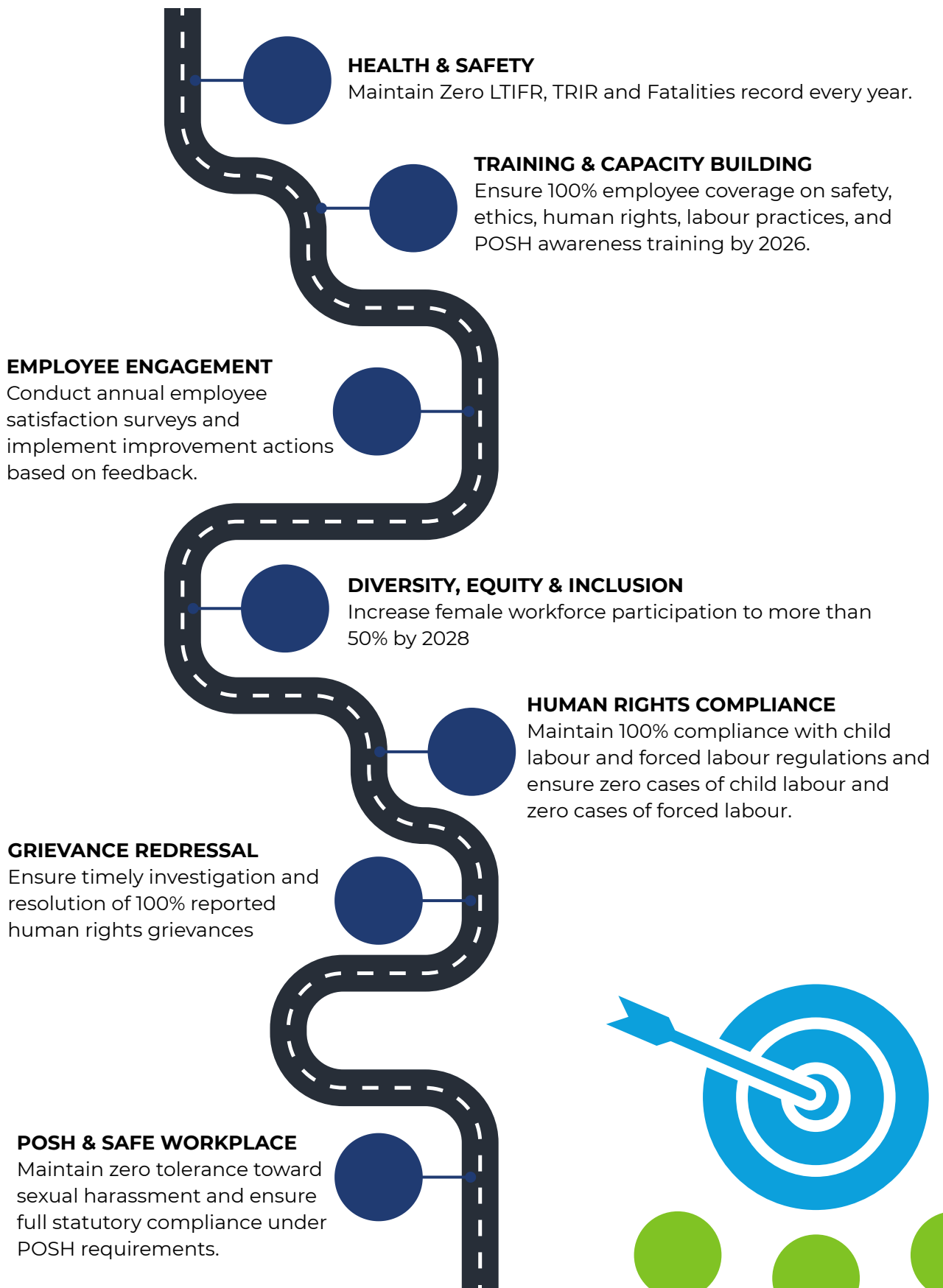
POSH awareness is included in employee induction and periodic training programs. Retaliation against complainants or witnesses is strictly prohibited, and appropriate corrective action is taken in confirmed cases.

POSH Indicators

Indicator	Unit	FY 2023-24	FY 2024-25
POSH training coverage	%	100	100
POSH complaints received	No.	0	0
Complaints resolved within timeline	%	-	-



S7. Social Targets & Roadmap



12 GOVERNANCE



G1. Governance Structure and Management Oversight

Trushape Precision Castings Pvt. Ltd. follows a structured governance framework designed to ensure ethical conduct, regulatory compliance, accountability, and transparent decision-making across its operations. Governance responsibilities are shared between the Board of Directors, senior management, and designated functional heads. This framework supports compliance with applicable laws, oversight of business and ESG-related risks, ethical business conduct, and integration of sustainability considerations into strategic and operational decision-making. Management oversight is exercised through defined roles, internal controls, and periodic reviews, ensuring that governance practices evolve in line with business growth and stakeholder expectations.

G2. Board Composition and Leadership

The Board of Directors of the company provides strategic direction and oversight of business operations, financial performance, and compliance matters. The Board is responsible for setting the tone at the top with respect to ethics, integrity, and responsible business conduct. Board members review key operational, financial, and regulatory matters and guide management on long-term strategy and risk management. Details related to board composition, including the number of directors, executive and non-executive representation, and gender composition, are maintained as per statutory records.

Board Composition

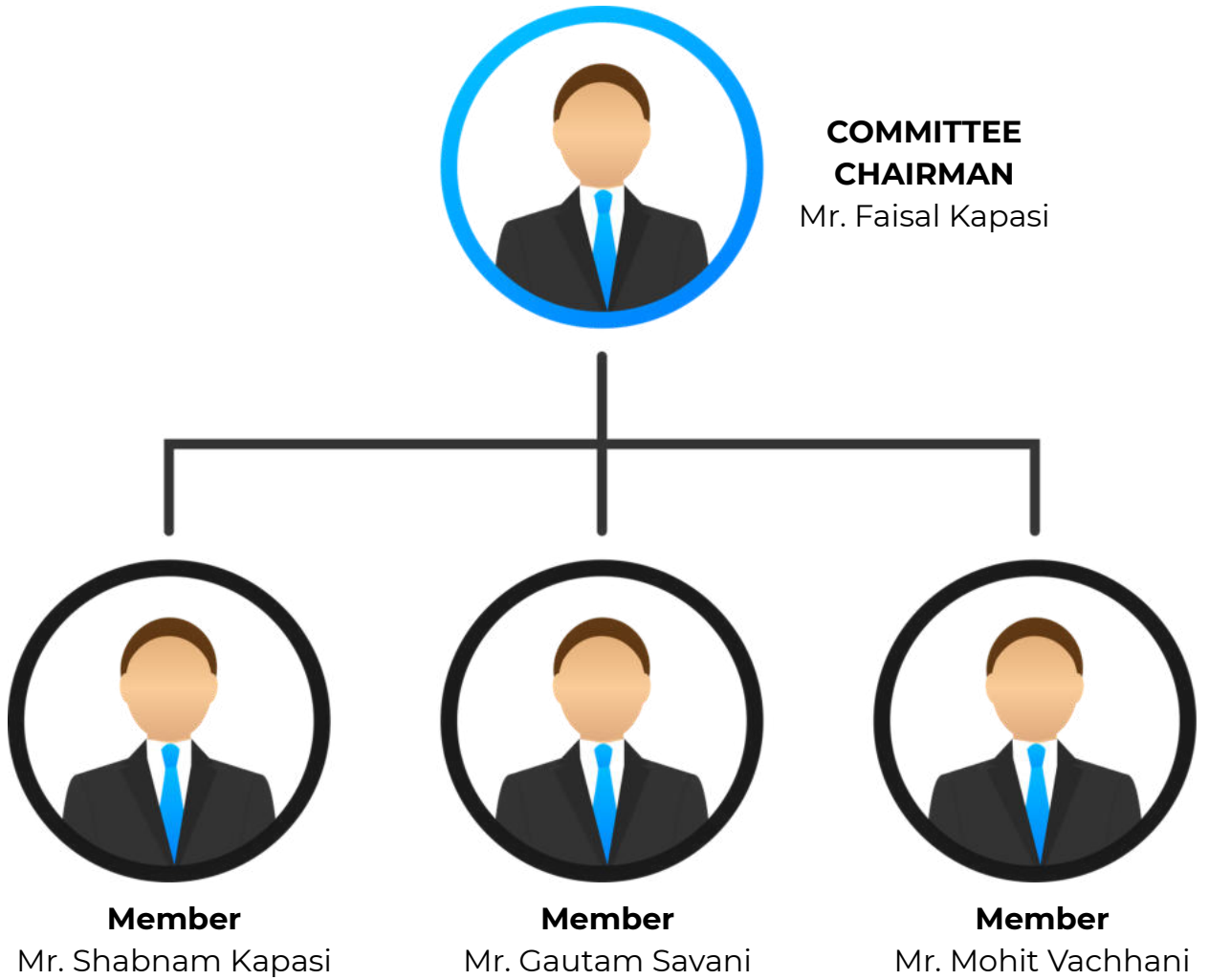
Parameter	Details
Total number of Directors	6
Executive Directors	3
Non-Executive Directors	3
Female Representation %	17%

G3. ESG Governance and Sustainability Oversight

To strengthen oversight of sustainability-related matters, Trushape has constituted an ESG Committee comprising senior leadership and functional representatives. The ESG Committee plays a key role in guiding the Company's ESG strategy, reviewing ESG policies, monitoring progress on material topics (e.g., energy use, emissions, waste, health & safety, ethics), and supporting ESG disclosures and external assessments. ESG matters are discussed in management meetings, ensuring systematic integration into decision-making and accountability across operations.



ESG Committee Composition



G4. ESG Policy Framework

Trushape has established a comprehensive ESG policy framework to guide responsible business conduct across its operations and value chain. This framework includes policies covering environmental management, human rights, anti-corruption, sustainable procurement, business ethics, and prevention of harassment. These policies define the Company's commitments, roles, and expectations for employees and business partners. All ESG policies are reviewed annually to ensure continued relevance, legal compliance, and effectiveness, and updates are communicated internally as required to support consistent implementation.

ENVIRONMENT

Environment Policy

SOCIAL

Human Rights Policy
 Occupational Health and Safety (OHS) Policy
 CSR Policy
 Anti-Harassment
 POSH Policy

GOVERNANCE

Anti-Corruption Policy
 Sustainable Procurement Policy
 Business Ethics Policy
 Whistleblower Mechanism
 Suppliers Code of Conduct

G5. Business Ethics and Anti-Corruption

Ethical conduct is foundational to Trushape's operations. The Business Ethics Policy requires honest dealings, conflict-of-interest disclosure, responsible asset use, and legal compliance. The Anti-Corruption Policy enforces zero tolerance for bribery, facilitation payments, fraud or kickbacks, applying to all employees, contractors, suppliers, and third parties. Transparent financial practices, approval protocols, and due diligence on high-risk transactions are enforced. No substantiated corruption incidents were reported in the period.

G6. Whistleblower Mechanism

To promote transparency and accountability, Trushape has established a Whistleblower Mechanism that enables employees and other stakeholders to report concerns related to unethical behaviour, misconduct, or policy violations without fear of retaliation. The mechanism provides multiple reporting channels and ensures confidentiality throughout the reporting and investigation process. All complaints are reviewed objectively and addressed appropriately, reinforcing trust in the Company's governance systems and ethical culture.

Whistleblower Mechanism Overview

Parameter	Status
Whistleblower Mechanism	Communicated to all the stakeholders
Reporting Channels	HR / Management / Designated Email
Confidentiality Assurance	Yes
Protection against retaliation	Yes

G7. Supplier Governance and Responsible Procurement

Trushape extends its governance expectations to its supply chain through the implementation of a Supplier Code of Conduct and a Sustainable Procurement Policy. Suppliers are expected to operate ethically, comply with applicable laws, and respect environmental and social standards. Governance expectations related to ethical conduct, labour practices, and environmental responsibility are progressively integrated into supplier engagement and evaluation processes, supporting responsible sourcing and long-term supply chain resilience.



G8. ESG Risk Management and Legal Compliance

ESG risks (regulatory, ethical, safety, environmental, supply chain) are identified and reviewed in management discussions and operational planning. A structured ESG risk register is under development as part of maturity enhancement. Full compliance with applicable regulations (e.g., GPCB consents, labor laws, environmental norms) is maintained, with no material non-compliances reported.

Area	Status
GPCB Consents and Compliance	Compliant
Directorate of Industrial Safety and Health	Compliant
Labour and Employment Laws	Compliant
Applicable MoEFCC Requirements	Compliant

G9. Data Privacy and Information Security

The Company safeguards sensitive information through controlled access systems, secure data storage practices, employee awareness training, and implementation of cybersecurity measures. To strengthen its information security framework, the Company utilizes Sophos cybersecurity software for threat detection, endpoint protection, and prevention of unauthorized access to digital systems. These measures support the protection of operational data, customer information, and internal business records.

G10. Transparency and Stakeholder Engagement

Trushape engages transparently with key stakeholders, including employees, customers, suppliers, regulators, and business partners. Engagement takes place through internal communication mechanisms, customer audits, compliance disclosures, and ESG reporting. Feedback received through these interactions is considered in improving governance practices and sustainability performance, supporting long-term trust and collaboration.

G11. ESG Audits and Assurance

Trushape conducts internal reviews of ESG policies, data, and performance. Formal internal/external ESG audits are planned as part of the ESG roadmap to enhance assurance and maturity over time.





13 CORPORATE SOCIAL RESPONSIBILITY (CSR)



C1. Approach to Social Responsibility

Trushape Precision Castings Pvt. Ltd. integrates social responsibility into its core business philosophy by aligning workplace culture, employee well-being, and community engagement with broader societal needs. The Company believes that sustainable growth extends beyond operational performance and includes creating a positive impact on employees, local communities, and society at large.

CSR at Trushape is driven by a people-centric and purpose-driven approach, focusing on employee welfare, community development, and inclusive growth. The Company actively encourages employee participation in social initiatives, fostering a sense of shared responsibility, unity, and pride across all levels of the organization.

C2. Community Engagement & Social Impact Initiatives

Trushape undertakes a range of structured CSR and community-focused initiatives that contribute to health, well-being, and social development:

Blood Donation Camps:

- The Company organizes three blood donation camps annually, with strong participation from employees. These initiatives support local healthcare systems and promote awareness of voluntary blood donation.

Martyrs' Soldiers Fund Contribution:

- Trushape has established a unique, inclusive contribution model where employees across all levels contribute regularly (workers, supervisors, and management), supplemented by the Company's contribution. This enables an annual donation of approximately ₹60,000 to the Martyrs' Fund on Republic Day and Independence Day, reflecting collective responsibility and national commitment.

COVID-19 Community Support:

- During the COVID-19 pandemic, Trushape supported the local community by establishing an isolation ward in Shampara village, providing oxygen and medical support to 31 patients, demonstrating timely and impactful community intervention.



C3. Purpose-Driven Manufacturing

Beyond conventional CSR activities, Trushape contributes to society through its core business operations:

- Manufacturing of prosthetic and orthopedic components that support individuals with disabilities
- Collaboration with NGOs and government bodies on a no-profit basis for assistive devices
- Contribution towards improving mobility, accessibility, and quality of life for beneficiaries

This integration of social impact within business operations reflects a shared value approach, where manufacturing capabilities are leveraged for societal benefit.

C4. Outcomes and Impact

The impact of Trushape's CSR and culture initiatives is reflected through both quantitative and qualitative indicators:

- High participation in community initiatives such as blood donation camps
- Improved awareness and adherence to safety practices
- Strong employee engagement and positive workplace feedback
- Increased sense of belonging and pride among employees

These outcomes contribute to building a resilient, motivated, and socially responsible workforce.

C5. Way Forward

Trushape aims to further strengthen its CSR approach by:

- Expanding community engagement programs
- Enhancing employee participation in social initiatives
- Integrating social impact more deeply into business strategy
- Strengthening measurement and reporting of CSR outcomes



The Company remains committed to contributing positively to society while maintaining responsible and inclusive business practices.



14 CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS (SDGS)

Priority SDGs and Trushape's Contribution

SDG 3: Good Health and Well-being

Trushape promotes employee health and safety through structured occupational health and safety practices, regular health check-ups, and workplace safety training. The Company also conducts blood donation drives and supports the Bhavnagar Blood Bank, contributing to improved community health outcomes. Thalassemia health check-up initiatives further support preventive healthcare and social well-being.



SDG 5: Gender Equality

Trushape is committed to promoting gender equality through equal employment opportunities, equal pay for equal roles, and implementation of POSH and anti-harassment policies. Women empowerment initiatives include free meal facilities for women employees, zero-interest loan support, and inclusive workplace policies. The Company also promotes supplier diversity by sourcing from women-led enterprises.



SDG 8: Decent Work and Economic Growth

The Company provides safe working conditions, fair wages, statutory benefits, and structured training programs for skill development, safety, and ethics. Trushape maintains zero tolerance for child labour and forced labour and ensures compliance with labour laws. Employee engagement programs and performance recognition initiatives contribute to workforce motivation and economic stability.



SDG 9: Industry, Innovation, and Infrastructure

Trushape contributes to sustainable industrial development through advanced manufacturing technologies, in-house testing laboratories, and continuous investment in process improvement. The Company's use of recycled scrap as the primary raw material supports resource efficiency and circular manufacturing practices, reducing dependence on virgin material extraction.



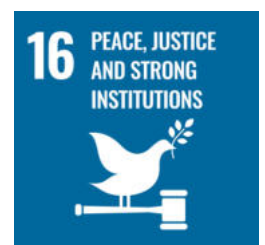
SDG 12: Responsible Consumption and Production

The Company promotes responsible production through 100% recycling of metal scrap, safe disposal of hazardous waste through authorized recyclers, and implementation of waste segregation and resource efficiency practices. Environmental monitoring, carbon footprint assessment, and ESG policy implementation further support responsible manufacturing.



SDG 16: Peace, Justice, and Strong Institutions

Trushape maintains strong governance systems through implementation of business ethics, anti-corruption, whistleblower, and human rights policies. ESG governance is supported by a dedicated ESG Committee, ensuring transparency, ethical conduct, and accountability across operations and the supply chain.



GRI CONTENT INDEX

ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT



GRI

GRI CONTENT INDEX

GRI 1 Used: GRI 1: Foundation 2021

Statement of Use: Trushape Precision Castings Pvt. Ltd. has prepared this report with reference to the GRI Standards 2021. The report covers the Company's manufacturing operations at its Bhavnagar, Gujarat facility for FY 2024–25.

GRI Standard & Disclosure	Report Section / Page	Status	Omission / Notes
GRI 1: Foundation 2021			
GRI 1: Foundation 2021 – Statement of use	About This Report, p.11–12	Reported	Report prepared with reference to GRI Standards
GRI 2: General Disclosures 2021			
The Organization and Its Reporting Practices			
2-1 Organizational details	About the Company, p.14	Reported	Name, location, ownership, legal form disclosed
2-2 Entities included in reporting	About This Report, p.11	Reported	Single manufacturing facility; no subsidiaries included
2-3 Reporting period, frequency and contact point	About This Report, p.11–12	Reported	FY 2024–25; contact: faisal@tpclcastings.com
2-4 Restatements of information	About This Report, p.12	Reported	First ESG report; no restatements applicable
2-5 External assurance	About This Report, p.11	Reported	GreenMinds India has provided Third-party assessment statement.
Activities and Workers			
2-6 Activities, value chain and other business relationships	About the Company, p.14–17	Reported	Manufacturing capabilities, supply chain, markets described
2-7 Employees	Social – Workforce Management, p.52–53	Reported	Total 187 employees; breakdown by gender and management level
2-8 Workers who are not employees	Social, p.51	Partially Reported	Contract workers covered under OHS; numbers not separately disclosed

Governance			
2-9 Governance structure and composition	Governance – G1, G2, p.62–63	Reported	Board composition, ESG Committee details disclosed
2-10 Nomination and selection of highest governance body	Governance – G2, p.62	Partially Reported	Board composition disclosed; nomination process not detailed
2-11 Chair of highest governance body	Governance – G2, p.62	Partially Reported	Mr. Kutubudin Kapasi, Chairman and MD; dual role not separately addressed
2-12 Role of highest governance body in overseeing impacts	Governance – G1, G3, p.62–63	Reported	Board oversees ESG strategy; ESG Committee constituted
2-13 Delegation of responsibility for managing impacts	Sustainability System, p.23–25	Reported	ESG Committee and functional heads designated
2-14 Role of highest governance body in sustainability reporting	Governance – G3, p.63	Reported	ESG Committee reviews and guides ESG disclosures
2-15 Conflicts of interest	Governance – G5, p.65	Partially Reported	Business Ethics Policy requires conflict-of-interest disclosure; details not quantified
2-16 Communication of critical concerns	Governance – G6, p.65	Reported	Whistleblower mechanism established
2-17 Collective knowledge of highest governance body	Sustainability System, p.23–25	Partially Reported	ESG training conducted for employees; board-specific capacity building not separately disclosed
2-18 Evaluation of performance of highest governance body	Governance – G1, p.62	Partially Reported	Governance structure described; formal evaluation process not yet established
2-19 Remuneration policies	Social – S4, p.56–57	Partially Reported	Compensation practices described; formal remuneration policy not disclosed
2-20 Process to determine remuneration	Social – S4, p.56–57	Partially Reported	Fair compensation aligned with statutory requirements; formal process not detailed
2-21 Annual total compensation ratio	Social – S4, p.56–57	Not Reported	Data not yet available; planned for future reporting

Strategy, Policies and Practices			
2-22 Statement on sustainable development strategy	Message from Directors, p.04-08; ESG Snapshot, p.09-10	Reported	Chairman and Director statements; ESG strategy described
2-23 Policy commitments	Sustainability System – G4, p.64	Reported	Environmental, HR, anti-corruption, POSH, procurement policies adopted
2-24 Embedding policy commitments	Sustainability System, p.23-25	Reported	Training, ESG committee, and management reviews described
2-25 Processes to remediate negative impacts	Governance – G8, p.66; Social – S6, p.59	Reported	Whistleblower, POSH ICC, compliance monitoring in place
2-26 Mechanisms for seeking advice and raising concerns	Governance – G6, p.65	Reported	Whistleblower mechanism with multiple reporting channels
2-27 Compliance with laws and regulations	Governance – G8, p.66	Reported	Zero material non-compliances; GPCB, labor, EMS compliance confirmed
2-28 Membership associations	Memberships, p.21-22	Reported	CII, IIF, EICF, AFS, IFCCI, IGCC, ASM memberships listed
Stakeholder Engagement			
2-29 Approach to stakeholder engagement	About This Report, p.11-12; Governance – G10, p.67	Reported	Customers, employees, suppliers, regulators engaged; formal process being developed
2-30 Collective bargaining agreements	Social – S2, p.52	Not Reported	Collective bargain agreements not implemented
GRI 3: Material Topics 2021			
3-1 Process to determine material topics	Material Topics, p.27-29	Reported	Internal materiality assessment conducted; methodology described
3-2 List of material topics	Material Topics, p.27-29	Reported	6 material topics identified across E, S, G
3-3 Management of material topics	Throughout Environment, Social, Governance sections	Reported	Management approach described for each material topic

GRI 200 Series: Economic Topics			
GRI 205: Anti-Corruption 2016			
205-1 Operations assessed for corruption risks	Governance – G5, p.65	Reported	Anti-Corruption Policy adopted; formal risk assessment process in development
205-2 Communication and training on anti-corruption	Sustainability System, p.24–25	Reported	100% employees trained on anti-corruption and ethics
205-3 Confirmed incidents of corruption	Governance – G5, p.65	Reported	Zero confirmed incidents during reporting period
GRI 300 Series: Environmental Topics			
GRI 301: Materials 2016			
301-1 Materials used by weight or volume	Environment – E8, p.47–48	Reported	100% recycled scrap metal used; specific weight/volume data not disclosed
301-2 Recycled input materials used	Environment – E8, p.47–48	Reported	100% of metallic raw material from recycled scrap (Alang region)
301-3 Reclaimed products and their packaging materials	Environment – E6, p.43–44	Partially Reported	Metal scrap, packaging recycled; formal product reclamation program not established
GRI 302: Energy 2016			
302-1 Energy consumption within the organization	Environment – E2, p.36–37	Reported	Electricity: 1,425 MWh; Furnace Oil: 47,530 L; LPG: 594 kg; Diesel: 7,849 L (FY25)
302-2 Energy consumption outside of the organization	Environment – E8, p.47–48	Not Reported	Upstream scrap savings noted qualitatively; Scope 3 not yet quantified

302-3 Energy intensity	Environment – E2, p.36–37	Partially Reported	Emission intensity reported; dedicated energy intensity ratio not yet disclosed
302-4 Reduction of energy consumption	Environment – E2, p.37	Reported	LED lighting conversion, preventive maintenance, employee awareness programs
302-5 Reductions in energy requirements of products	Environment – E2, p.37	Not Reported	Product-level energy reduction not yet measured
GRI 303: Water and Effluents 2018			
303-1 Interactions with water as a shared resource	Environment – E5, p.41–42	Reported	Municipal supply; dry process; low water materiality assessed
303-2 Management of water discharge-related impacts	Environment – E5, p.42	Reported	No industrial effluent; domestic grey water to soak pits; reused for green belt
303-3 Water withdrawal	Environment – E5, p.41	Reported	FY25: 2,056 KL; FY24: 2,108 KL; municipal source
303-4 Water discharge	Environment – E5, p.42	Reported	Zero industrial discharge; domestic wastewater to soak pits
303-5 Water consumption	Environment – E5, p.41	Partially Reported	Withdrawal reported; net consumption not separately calculated
GRI 304: Biodiversity 2016			
304-1 Operational sites in/near protected areas	Environment – E7, p.46	Reported	No operations in or adjacent to protected/ecologically sensitive areas
304-2 Significant impacts on biodiversity	Environment – E7, p.46	Reported	No significant direct/indirect impacts on biodiversity reported
304-3 Habitats protected or restored	Environment – E7, p.45–46	Reported	2,500 sq.m green belt with 100 trees maintained
304-4 IUCN Red List species affected	Environment – E7, p.46	Not Reported	Not Applicable

GRI 305: Emissions 2016			
305-1 Direct (Scope 1) GHG emissions	Environment – E3, p.38	Reported	FY25: 212.007 tCO ₂ e; FY24: 184.561 tCO ₂ e
305-2 Energy indirect (Scope 2) GHG emissions	Environment – E3, p.38	Reported	FY25: 1,036.13 tCO ₂ e; FY24: 858.912 tCO ₂ e
305-3 Other indirect (Scope 3) GHG emissions	Environment – E9, p.49	Not Reported	Target to measure Scope 3 by 2028; upstream scrap savings noted qualitatively
305-4 GHG emissions intensity	Environment – E3, p.38	Reported	FY25: 0.6993 tCO ₂ e/₹ lac revenue; FY24: 0.7491 tCO ₂ e/₹ lac revenue
305-5 Reduction of GHG emissions	Environment – E2, E3, p.37–38	Partially Reported	Intensity improved year-on-year; quantified reduction target under development
305-6 Emissions of ozone-depleting substances (ODS)	Environment – E4, p.39–40	Not Reported	<i>Not a significant emission source; ODS not separately tracked</i>
305-7 Nitrogen oxides, sulfur oxides, and other air emissions	Environment – E4, p.39–40	Reported	PM, SO ₂ , NO _x , CO, VOCs monitored; within CPCB/GPCB permissible limits
GRI 306: Waste 2020			
306-1 Waste generation and significant waste-related impacts	Environment – E6, p.43–44	Reported	Metal scrap, packaging, used oil, e-waste identified as key waste streams
306-2 Management of significant waste-related impacts	Environment – E6, p.43–44	Reported	Segregation at source; authorized recyclers for hazardous and non-hazardous waste
306-3 Waste generated	Environment – E6, p.44	Partially Reported	Used oil: 75 L; E-waste: 0.04 MT; Plastic: 0.1 MT (FY25); metal scrap approximate
306-4 Waste diverted from disposal	Environment – E6, E8, p.43–48	Reported	100% metal scrap recycled; packaging and e-waste to authorized recyclers
306-5 Waste directed to disposal	Environment – E6, p.43–44	Reported	No waste sent to landfill; all streams recycled or treated via authorized vendors

GRI 400 Series: Social Topics
GRI 401: Employment 2016

401-1 New employee hires and employee turnover	Social – S2, p.52–53	Partially Reported	Total workforce 187; turnover described as low; specific numbers not disclosed
401-2 Benefits provided to full-time employees	Social – S4, p.56–57	Reported	PF, ESI, Gratuity, maternity/paternity leave, medical check-ups, zero-interest loans
401-3 Parental leave	Social – S4, p.57	Reported	Maternity leave: 26 weeks; paternity leave provided as per statute

GRI 403: Occupational Health and Safety 2018

403-1 OHS management system	Social – S1, p.51	Reported	ISO 45001:2018 certified OHS management system in place
403-2 Hazard identification, risk assessment and incident investigation	Social – S1, p.51	Reported	Job Safety Analysis, workplace audits, CAPA process described
403-3 Occupational health services	Social – S1, p.51–52	Reported	Annual medical examinations, fitness-for-duty assessments conducted
403-4 Worker participation in OHS	Social – S1, p.51	Reported	OHS committee with employee representatives meets quarterly
403-5 Worker training on OHS	Social – S1, S3, p.51–55	Reported	100% employees trained; toolbox talks, emergency drills conducted
403-6 Promotion of worker health	Social – S4, p.56–57	Reported	Annual medical check-ups, healthcare insurance (100 employees in FY25), welfare programs
403-7 Prevention and mitigation of OHS impacts in business relationships	Social – S1, p.51	Reported	Contract workers covered under OHS; supplier OHS requirements being developed



403-8 Workers covered by OHS management system	Social – S1, p.52	Reported	100% employees and contract workers covered
403-9 Work-related injuries	Social – S1, p.52	Reported	LTIFR: 0; TRIR: 0; Fatalities: 0 (FY24 and FY25)
403-10 Work-related ill health	Social – S1, p.52	Reported	Zero occupational illnesses recorded during reporting period
GRI 404: Training and Education 2016			
404-1 Average hours of training per year per employee	Social – S3, p.55	Reported	FY25: 25 hours/employee; FY24: 20 hours/employee
404-2 Programs for upgrading employee skills	Social – S3, p.55	Reported	Technical, safety, environmental, ethics, and skill development training
404-3 Percentage of employees receiving regular performance	Social – S4, p.56	Reported	100% employees receive annual performance appraisal
GRI 405: Diversity and Equal Opportunity 2016			
405-1 Diversity of governance bodies and employees	Social – S2, p.52–53; Governance – G2, p.62	Reported	Board: 17% female; Total: 20% female; breakdown by management level
405-2 Ratio of basic salary and remuneration of women to men	Social – S5, p.57–58	Reported	Equal pay for equal roles; no gender-based wage gap
GRI 406: Non-Discrimination 2016			
406-1 Incidents of discrimination and corrective actions taken	Social – S5, p.57–58; Governance – G5, p.65	Reported	Zero discrimination incidents; merit-based employment practices
GRI 407: Freedom of Association and Collective Bargaining 2016			
407-1 Operations at risk of freedom of association violations	Social – S2, p.52	Not Reported	Collective bargain agreements not implemented
GRI 408: Child Labor 2016			
408-1 Operations at significant risk for incidents of child labor	Social – S7, p.61	Reported	Zero child labor; 100% compliance with child labor regulations
GRI 409: Forced or Compulsory Labor 2016			
409-1 Operations at significant risk for incidents of forced or	Social – S7, p.61	Reported	Zero forced labor; 100% compliance with forced labor regulations



GRI 413: Local Communities 2016			
413-1 Operations with local community engagement	CSR, p.68-70	Reported	Blood donation camps, Martyrs' Fund, Thalassemia check-ups, COVID-19 support
413-2 Operations with significant negative impacts on local communities	Environment – E4, p.39-40	Reported	Air emissions within permissible limits; no negative community impacts reported
GRI 414: Supplier Social Assessment 2016			
414-1 New suppliers screened using social criteria	Governance – G7, p.65-66	Partially Reported	Supplier Code of Conduct implemented; formal screening process under development
414-2 Negative social impacts in supply chain	Governance – G7, p.65-66	Partially Reported	No negative impacts identified; systematic assessment not yet formalized
GRI 418: Customer Privacy 2016			
418-1 Substantiated complaints about customer privacy and data security	Governance – G9, p.67	Reported	Zero complaints; Sophos cybersecurity in place; data protection training conducted

THIRD-PARTY ASSESSMENT STATEMENT





THIRD-PARTY ASSESSMENT STATEMENT

1. Assessment Details

Subject of Assessment	Environmental, Social and Governance (ESG) Report FY 2024-25
Reporting Organization	Trushape Precision Castings Pvt. Ltd., Bhavnagar, Gujarat, India
Reporting Boundary	Manufacturing facility, Bhavnagar – Scope 1 & Scope 2 emissions; all ESG disclosures
Reporting Period	Financial Year 2024-25 (1 April 2023 - 31 December 2025)
Reporting Standard	GRI Standards 2021 (with reference to GRI 1: Foundation 2021)
Assessment Type	Third-Party Advisory Review & Statement of Accuracy (Non-Assurance Basis)
Date of Statement	5 February 2026
Assessing Organisation	GreenMinds India – Sustainability Consulting & ESG Advisory
Lead Assessor	Certified ESG Reporting Practitioner ISO 14064 Certified GHG Verifier Certified ESG Risk Analyst
Assessment Reference No.	GMI/SR/TPA/003

2. About GreenMinds India

GreenMinds India is a professional sustainability and ESG advisory firm specialising in the design, implementation, and review of environmental, social, and governance (ESG) management systems for manufacturing, industrial, and service-sector organisations across India and internationally. The firm brings together a multi-disciplinary team of credentialed sustainability practitioners with expertise spanning climate science, carbon accounting, occupational health and safety, supply-chain sustainability, and ESG reporting frameworks.

GreenMinds India has been engaged by Trushape Precision Castings Pvt. Ltd. in a consulting capacity to support the preparation of this ESG Report. The advisory engagement included ESG



framework guidance, data structuring and review, GHG emission calculations, gap assessment, and drafting support. This Third-Party Assessment Statement is issued separately and independently from that consulting role to provide stakeholders with a professional opinion on the accuracy, completeness, and quality of the ESG disclosures contained in the report.

Professional Credentials of the Assessment Team

ISO 14064	ISO 14064-1 Certified GHG Quantification Professional – Competent in greenhouse gas inventory development, emission factor selection, Scope 1 & 2 calculations, and carbon footprint verification consistent with international GHG accounting standards.
ESG Risk Analyst	Certified ESG Risk Analyst (NISM&CRISIL) – Qualified to identify, evaluate, and prioritise environmental, social, and governance risks across industrial value chains, with expertise in TCFD-aligned climate risk frameworks and sector-specific materiality assessments.
ESG Reporting	Certified ESG Reporting Practitioner – Proficient in GRI Standards 2021, BRSR, CDP, SASB, and TCFD frameworks; skilled in materiality assessment, stakeholder engagement design, and structured sustainability disclosure.
EcoVadis Expertise	Experienced in supporting EcoVadis ESG assessments across manufacturing, foundry, and engineering sectors, including scorecard improvement advisory and corrective action planning.
Industry Experience	Sector experience in precision casting, foundry operations, metal fabrication, and energy-intensive manufacturing, enabling context-specific assessment of ESG performance against industry benchmarks.

3. Scope and Objectives of the Assessment

This assessment was conducted with the following objectives:

- To review whether the ESG disclosures in the Trushape FY 2024-25 ESG Report are materially accurate, complete, and consistent with the underlying data and management systems observed during the advisory engagement.
- To evaluate the extent to which the report has been prepared in accordance with the stated reporting framework (GRI Standards 2021 – with reference).
- To assess whether the GHG emission data (Scope 1 and Scope 2) has been calculated using appropriate methodologies, activity data, and emission factors consistent with internationally recognised GHG accounting standards (ISO 14064-1 and GHG Protocol Corporate Standard).



GREENMINDS INDIA

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- d) To provide an independent professional opinion on the reliability of material ESG disclosures, thereby supporting the confidence of customers, investors, and other stakeholders.
- e) To identify areas where ESG reporting maturity can be further strengthened in future reporting cycles.

The assessment does not constitute a formal third-party assurance engagement as defined under ISAE 3000 (Revised) or AA1000AS. It represents a professional advisory review, conducted by credentialed ESG practitioners with direct knowledge of the Company's operations, data, and ESG systems developed during the consulting engagement.

4. Assessment Methodology

The assessment was conducted between January 2025 and March 2025 and involved the following activities:

- **Document Review:** Detailed review of ESG policies, internal records, energy invoices, waste disposal receipts, training registers, health and safety logs, HR records, GPCB compliance documents, and monitoring data for FY 2023-24 and FY 2024-25.
- **Data Verification:** Cross-referencing of quantitative disclosures – including energy consumption, GHG emissions (Scope 1 & 2), water withdrawal, waste generation, and workforce statistics – against source documents and calculation workbooks.
- **GHG Calculation Review:** Verification of Scope 1 emission calculations (furnace oil, LPG, diesel combustion) and Scope 2 emission calculations (grid electricity consumption) using IPCC emission factors, CEA grid emission factors for Gujarat, and GHG Protocol methodology. Emission intensity ratios reviewed against revenue data.
- **Management Interviews:** Structured discussions with senior management, the ESG Committee, and functional leads (HR, Environment, Safety, Purchase) to validate the accuracy of qualitative disclosures and management approaches described in the report.
- **Gap Assessment:** Evaluation of reporting completeness against GRI Standards 2021 (GRI 2: General Disclosures, GRI 3: Material Topics, and applicable topic-specific standards) to identify omissions, limitations, and areas for improvement.
- **Site Observation:** Physical inspection of key environmental controls (dust collectors, cyclone separators, green belt), safety infrastructure (PPE stations, OHS notice boards), waste storage areas, and energy metering points to corroborate reported practices.

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5. Key Findings and Observations

Based on the assessment activities described above, GreenMinds India presents the following key findings across the Environmental, Social, and Governance pillars of the ESG Report.

ESG Area	Key Observations	Assessment
GHG Emissions – Scope 1 & 2	Emission calculations reviewed against activity data and emission factors. Scope 1 (furnace oil, LPG, diesel) and Scope 2 (grid electricity) figures are materially accurate. Intensity ratio correctly calculated against revenue. Minor rounding noted, no material misstatement.	Accurate
Energy Consumption	Energy data (electricity, diesel, furnace oil, LPG) verified against utility invoices and consumption logs. Data for FY 2023-24 and FY 2024-25 confirmed as consistent with source records. Year-on-year increases consistent with production growth.	Accurate
Water & Effluent Management	Municipal water withdrawal volumes supported by records. Zero industrial effluent confirmed through site inspection. Domestic wastewater management via soak pit and green belt reuse accurately described.	Accurate
Air Emissions & Compliance	Third-party GPCB monitoring reports reviewed. All stack and ambient parameters within permissible limits confirmed. Pollution control equipment (cyclone separators, dust collectors) verified as installed and maintained.	Accurate
Waste Management	Waste categories and disposal routes accurately described. Hazardous waste (used oil) quantities supported by disposal manifests. E-waste handler (E-Coli) confirmed as licensed. Metal scrap recycling approach consistent with operations observed.	Accurate
Circular Economy – Scrap Sourcing	100% recycled scrap metal sourcing from Alang region independently verified through supplier records and inward material logs. Closed-loop recycling claim is accurate and well-substantiated.	Accurate
Occupational Health & Safety	ISO 45001:2018 certification verified. OHS records reviewed – zero LTIFR, zero TRIR, and zero fatalities	Accurate



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ESG Area	Key Observations	Assessment
	confirmed for both reporting years. Medical check-up records, safety training registers, and PPE provision records verified.	
Workforce & HR Disclosures	Total employee count of 187 (150M, 37F) confirmed against HR master records. Gender breakdown by management level verified. Training hours (25 hrs/employee in FY25) supported by training registers. POSH compliance and zero complaints confirmed.	Accurate
Governance & Ethics	ESG Committee constitution, policy framework, and whistleblower mechanism confirmed through documentation review. Zero corruption incidents consistent with records. Business Ethics Policy and Anti-Corruption Policy reviewed and found operative.	Accurate
GRI Reporting Completeness	Report prepared with reference to GRI Standards 2021. Core disclosures (GRI 2, GRI 3) substantially addressed. Some topic-specific standards partially reported – consistent with first-year reporting maturity. Omissions appropriately noted in the GRI Content Index.	Substantially Complete
Scope 3 Emissions	Scope 3 emissions not quantified in current period – consistent with stated target of measurement by 2028. Upstream benefits of recycled scrap use noted qualitatively. This omission is appropriate for a first-year reporter and is transparently disclosed.	Planned
Materiality Assessment	Materiality process conducted internally. Identified topics are relevant and appropriate for a precision casting manufacturer. Formal stakeholder-validated materiality assessment planned for future cycles – consistent with progressive ESG maturity.	Developing

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6. Assessment Opinion

Professional Assessment Opinion

Based on our advisory review, GreenMinds India is of the professional opinion that the ESG Report FY 2024-25 of Trushape Precision Castings Pvt. Ltd. presents a materially accurate, balanced, and transparent account of the Company's environmental, social, and governance performance for the reporting period.

The quantitative disclosures – particularly Scope 1 and Scope 2 GHG emissions, energy consumption, water withdrawal, waste data, and workforce statistics – have been verified against source documents and are found to be materially accurate and reliably presented. The qualitative disclosures on management systems, policies, and governance practices are consistent with observations made during the advisory engagement and site review.

The report demonstrates a commendable level of ESG commitment and transparency for a first formal ESG Report by a small-to-medium precision casting manufacturer. The limitations and gaps identified – including the absence of Scope 3 quantification, formal external assurance, and advanced stakeholder-validated materiality assessment – are clearly and honestly acknowledged within the report itself, which is consistent with responsible and credible ESG reporting practice.

We find no evidence of material misstatement, selective omission, or misleading presentation in the disclosures covered by this assessment.

7. Recommendations for Future Reporting Cycles

In the spirit of continuous improvement and to support Trushape in progressively strengthening its ESG reporting maturity, GreenMinds India makes the following recommendations:

1. Scope 3 Emission Quantification: Initiate Scope 3 measurement, beginning with purchased goods and services (Category 1) and upstream transportation, targeting quantified disclosure by FY 2027-28 as committed.

2. Formal External Assurance: Progress toward limited assurance (ISAE 3000) in the next reporting cycle, starting with GHG emissions, to further strengthen stakeholder confidence.



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- 3. Stakeholder Engagement Process:** Formalise the materiality assessment through structured external stakeholder consultation with customers, suppliers, employees, and community representatives, enabling a double-materiality perspective.
- 4. Quantitative Targets:** Convert qualitative commitments into specific, time-bound, measurable targets for energy intensity reduction, renewable energy sourcing, and water consumption, with annual progress tracking.
- 5. Scope 3 & Supply Chain ESG:** Develop a supplier ESG questionnaire and conduct at least a baseline assessment of top 10 suppliers by spend to support responsible supply chain management.
- 6. Turnover & Recruitment Metrics:** Introduce tracking and disclosure of employee turnover rates, new hire ratios, and contract worker headcount in future reporting to fully address GRI 401-1.
- 7. Data Management System:** Invest in a digital ESG data management system to improve real-time monitoring, reduce estimation uncertainty, and support audit-ready data collection across all ESG indicators.

8. Limitations and Disclaimer

This Third-Party Assessment Statement is issued on the basis of an advisory review and does not constitute a formal independent assurance engagement as defined under ISAE 3000 (Revised), AA1000AS v3, or ISO 14064-3 (for GHG verification). Accordingly, no formal assurance conclusion is expressed.

The assessment was conducted by GreenMinds India, which has also served as the sustainability consulting firm supporting the preparation of this ESG Report. While GreenMinds India has taken all reasonable professional steps to ensure objectivity and independence in this review, stakeholders should note this dual role when interpreting the statement.

The scope of this assessment is limited to the manufacturing operations of Trushape Precision Castings Pvt. Ltd. at its Bhavnagar facility and does not extend to group companies, joint ventures, or the operations of suppliers. The assessment covers data and disclosures for the reporting period FY 2024-25 and does not represent a continuous monitoring arrangement.

GreenMinds India's opinion is based on information made available during the assessment. Any material changes to facts or circumstances occurring after the date of this statement are not reflected herein.

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9. Statement of Professional Independence

GreenMinds India confirms that this assessment has been carried out in accordance with the professional competence, objectivity, and ethical standards expected of certified sustainability practitioners. The assessment team has not held any financial interest in Trushape Precision Castings Pvt. Ltd., and the assessment opinion expressed herein has not been influenced by the consulting engagement.

The credentialed assessors are bound by the professional codes of conduct associated with their respective certifications (ISO 14064, NISM&CRISIL, and Certified ESG Reporting Practitioner programmes) and have applied those standards throughout this review.

10. Authorisation and Sign-Off

For and on behalf of GreenMinds India



Mr. Dhruvin Sojitra

(MTech Environmental Engineering,
EMBA Environment Management & Sustainability, Certified ESG Risk Analyst)
Co-founder & Sustainability Consultant

GreenMinds India



Mr. Jay Dhorawala

(MTech Environmental Engineering, Certified Lead Verifier ISO-14064)
Co-founder & Sustainability Consultant

GreenMinds India

Date: 05th February 2026
Place: Rajkot, INDIA
GMI/SR/TPA/003



Contact

Address

Survey No 160, Bhavnagar Rajkot
Highway, Shampara, Bhavnagar -
364060. Gujarat. INDIA

Email

faisal@tpclcastings.com

Cell

+91 9601266889

