CG Power and Industrial Solutions Limited
Registered Office:
ONE UNITY CENTER, Unit Nos. 1504-1508,
Senapati Bapat Marg, Prabhadevi, Mumbai – 400013, India
T: +91 22 3120 7777 W: www.cgglobal.com
Corporate Identity Number: L99999MH1937PLC002641

Smart solutions.
Strong relationships.

Our Ref: COSEC/043/2026-27

30th June, 2026

By Portal

The Corporate Relationship Department
BSE Limited
1st Floor, New Trading Ring
Rotunda Building,
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai 400 001
Scrip Code : 500093

The Assistant Manager – Listing
National Stock Exchange of India Ltd.
Exchange Plaza, Bandra-Kurla Complex
Bandra (East)
Mumbai 400 051

Scrip Id : CGPOWER

Dear Sir/Madam,

Sub.: Business Responsibility and Sustainability Report (BRSR) for the Financial Year ended 31st March, 2026.

In terms of the requirements of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed the Business Responsibility and Sustainability Report (**"BRSR"**) along with Independent Limited/Reasonable Assurance Report provided by M/s. C N K & Associates LLP, Chartered Accountants for the Financial Year 2025-26.

The BRSR also forms the part of the Annual Report for the Financial Year 2025-26, submitted to the stock exchanges vide letter dated 30th June, 2026.

Request you to kindly take the above information on record.

Thanking you,

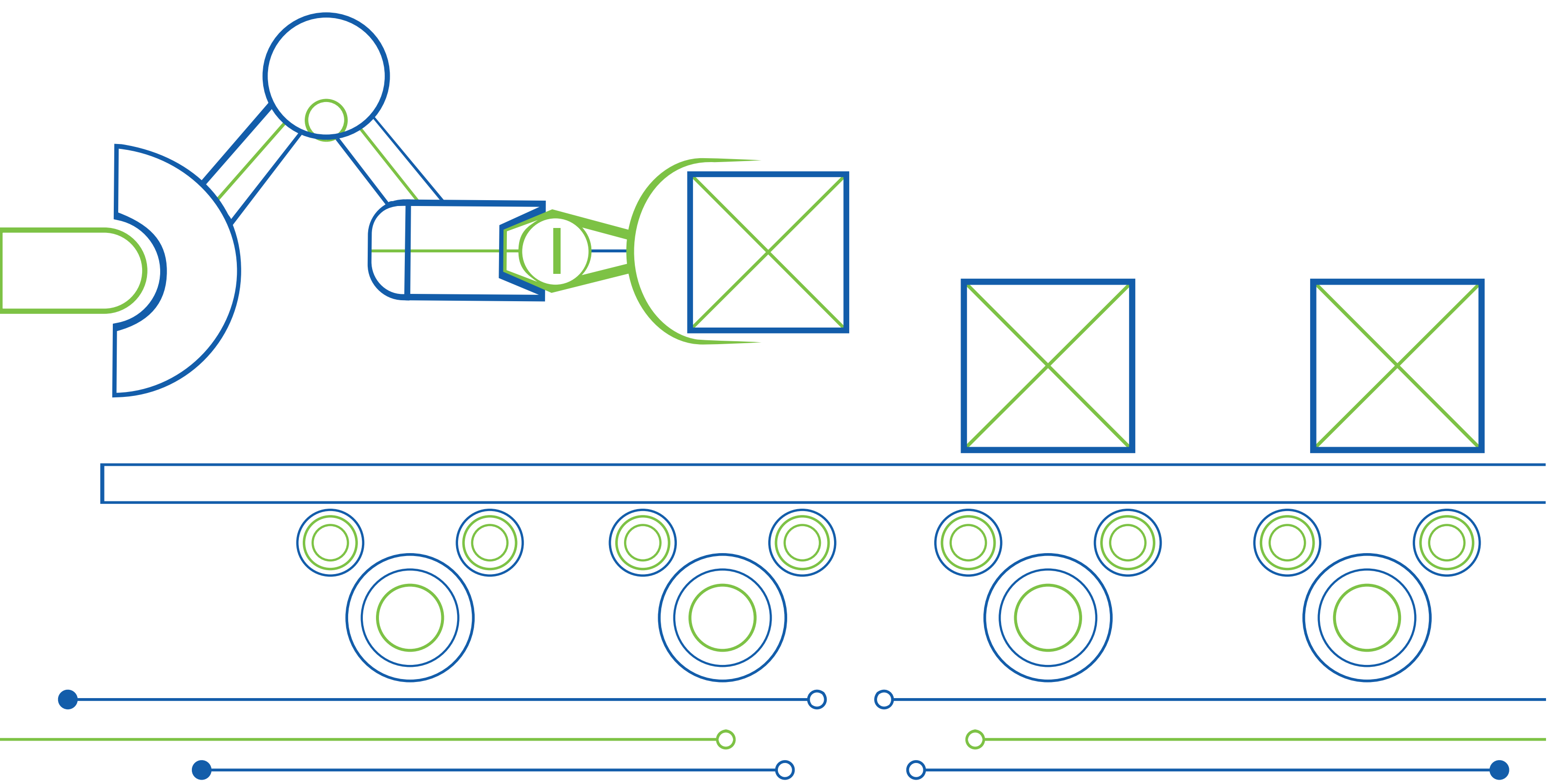
Yours faithfully,
For CG Power and Industrial Solutions Limited

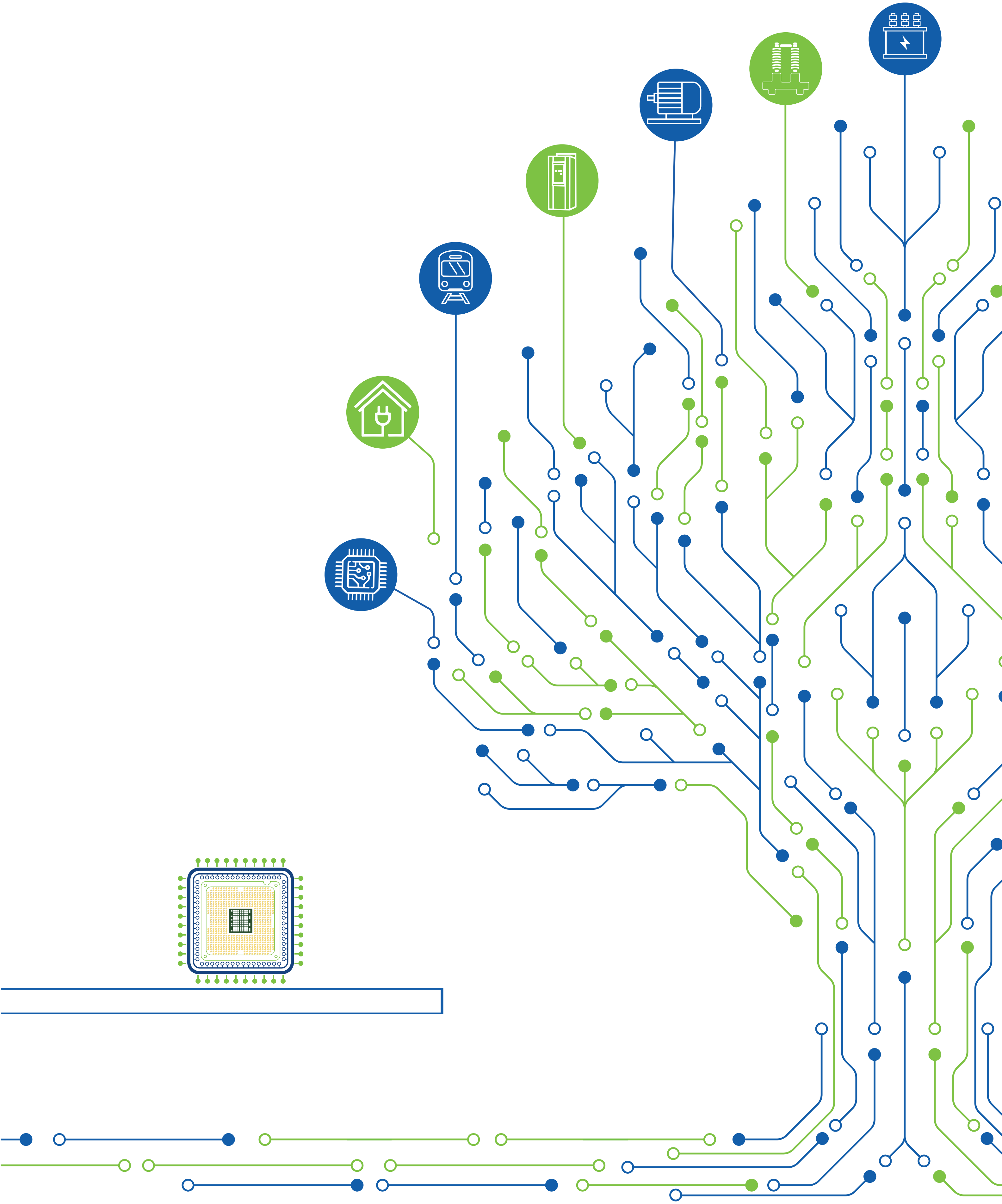
Sanjay Kumar Chowdhary
Digitally signed by Sanjay Kumar Chowdhary
Date: 2026.06.30 16:19:01 +05'30'

Sanjay Kumar Chowdhary
Company Secretary and Compliance Officer

Encl: as above

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT





DEAR STAKEHOLDERS,

I am pleased to present our Business Responsibility and Sustainability Report (BRSR) for FY26. This report sets out our sustainability performance and the actions we took in FY26 to operate responsibly, reduce our environmental footprint, and create enduring value for our stakeholders and the communities we serve.

SUSTAINABILITY EMBEDDED IN OUR PURPOSE AND STRATEGY

At CG, our purpose "Pioneering innovation for a sustainable future" guides us to embed sustainability into our solutions, right from ideation to the final execution. Our primary objective is to harmonize robust financial performance with responsible, long-term value creation for our customers, partners, and communities.

We live this Purpose by ensuring that the safety and well-being of our people and the communities around us, and the integrity of the environments we operate in are non-negotiable priorities across all our manufacturing plants and offices globally.

We manage our carbon footprint reduction targets with the same rigour as our financial metrics: through structured operational reviews, KPI-driven accountability, and ownership embedded from shopfloor to boardroom. Carbon footprint reduction is not a target we report against; it is one we actively manage.

More than being a destination, Sustainability is a discipline we practice in our way of working. We continue to build capabilities, learn from global industry peers, and raise our own standards across energy efficiency, resource circularity, and responsible sourcing.

Our sustainability commitment is inseparable from our commercial strategy. By developing innovative, energy-efficient product portfolios, we help our customers achieve their own climate and efficiency objectives. At CG, enabling our customers' sustainable transition is a fundamental driver of our own growth.

PROGRESS IN FY26

FY26 saw meaningful progress across all three dimensions of our sustainability agenda: Environmental, Social, and Governance. The following highlights what we did and what it delivered.

We commenced the execution of a Double Materiality Assessment (DMA) to realign our focus on the ESG parameters that hold the highest significance for the Company, evaluated from both an impact and financial perspective. Additionally, we are undertaking comprehensive Energy and Water audits across our operational sites, to identify actionable opportunities for minimizing our environmental footprint.

Recognizing Climate Change as a material risk capable of impacting CG in both the short and long term, we carried out climate scenario analysis, studied physical and transition risks and published our maiden Task Force on Climate-related Financial Disclosures (TCFD) report during the year. This document articulates how we are integrating climate change considerations into our overarching Governance, Risk Management frameworks and core Business strategies.

We have institutionalized a management process wherein applicable investment proposals are studied through an ESG perspective and options having better environmental or social impact are actively preferred. In alignment with our commitment to curtail carbon emissions and advance toward Carbon Neutrality, we successfully transitioned from Diesel Oil to Piped Natural Gas (PNG) at our Switchgear facility in Nashik and similarly replaced LPG with PNG at our Power Transformers (T3) facility in Mandideep. These fuel switchovers have aided in mitigating our Scope-1 greenhouse gas emissions. We are also working towards augmenting our Renewable Energy (RE) infrastructure. Work is underway to expand the existing 5.33 MWp rooftop solar capacity by an additional ~3 MWp capacity of rooftop solar at our sites.

During the reporting year, we further advanced our decarbonization efforts by investing in electric mobility and material-handling equipment at our manufacturing sites, including procurement of six electric cars for official use and multiple electric forklifts and scissor lifts among others. In the reporting year, we reduced our revenue-based GHG emissions intensity by 11% and revenue-based energy intensity by 8%.

Our Switchgear facility in Nashik and our Power Transformer (T3) facility in Mandideep achieved "Gold" and "Silver" ratings, respectively, in the CII-GreenCo assessments. These accolades recognise the measures undertaken by these sites on energy and water efficiency, GHG mitigation, green supply chain optimisation, product stewardship, resource circularity and green infrastructure and ecology.

On the Social front, we have successfully elevated our diversity metric from 7% in the previous fiscal year to over 8% in the current reporting. For the second consecutive year, we administered our comprehensive employee engagement survey, "Connections" with over 3600 CGites participating in it and recording 94% participation rate. The organization achieved a robust overall engagement score of 82 out of 100 (+5 points) with inclusion improving to 81 (+4 points).

Recognizing that our Company's resilience extends beyond our factory gates, we engage with our value chain partners to help them embed

ESG policies and practices in their way of working. During the year, structured training programs were conducted, so that our extended value chain matures in tandem with our corporate standards. To ensure transparency of ESG impact in CG's supply chain, we have introduced a functionality in our Vendor Portal for vendors to share their ESG performance data. This platform streamlines compliance reporting and provides audit-ready transparency.

We remain committed to embedding a safety-first culture in the organization. Our robust safety governance architecture, supported by regular operational audits, has been instrumental in reducing the frequency of site incidents amidst our organizational growth. We conduct exhaustive root-cause analyses of incidents and mandate stringent corrective actions spanning from critical equipment modifications to the enforcement of rigorous personal protective equipment protocols.

As a responsible corporate citizen, we remain committed to empowering and uplifting surrounding communities and vulnerable sections of society through our focused CSR interventions. During the reporting year, we invested ₹ 21.33 crore towards socially impactful initiatives, with a strategic emphasis on advancing access to quality healthcare and education impacting more than 2.33 lakh lives including rural and marginal communities.

To fortify our Governance framework around ESG, we have periodic reviews of policies, practices and performance by Board level Risk Management Committee. Our governance practices are engineered to ensure that corporate decisions are executed responsibly and that enterprise risks are mitigated effectively. We continued to bolster our compliance architectures, risk management systems and stakeholder engagement mechanisms to preserve the trust invested in us by our investors, regulatory bodies, personnel and communities.

CG's role in the industrial economy places a responsibility on us to lead by example. Our products power critical infrastructure, serve millions of end users, and sit at the heart of the energy transition. Operating sustainably is not a constraint on that mission; it is an expression of it. We remain committed to raising our standards, extending sustainability principles through our value chain, and ensuring that CG's growth leaves a net positive mark on the world around us.

I want to thank every member of the CG team for their commitment and discipline throughout a demanding year. Our people navigated commodity shocks, supply chain volatility, and the simultaneous execution of multiple large programmes, all while sustaining the progress reported here. To our stakeholders: thank you for the trust you place in us to pursue this agenda with integrity.

Warm regards,

Amar Kaul
Managing Director & CEO
CG POWER AND INDUSTRIAL SOLUTIONS LIMITED

ABOUT THE REPORT

This Business Responsibility and Sustainability Report (BRSR) for the financial year ended March 31, 2026, details CG's environmental, social and governance (ESG) - policies, practices and performance. The disclosures herein align with SEBI mandates and the National Guidelines on Responsible Business Conduct (NGRBC). This report equips investors and key stakeholders with transparent, non-financial data regarding our operational impact. By advancing our disclosure maturity, we have articulated how CG integrates sustainable practices into its core business strategy to mitigate external risks, ensure regulatory compliance and drive long-term enterprise value. Apart from abiding by the guiding principles of National Guidelines on Responsible Business Conduct (NGRBC) & SEBI mandates, this report has been prepared with reference to Global Reporting Initiative (GRI) standards and aligned to United Nation's SDGs.

Restatements to data, if any, have been marked in relevant sections of the BRSR with their reasons and effects.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L99999MH1937PLC002641
2.	Name of the Listed Entity	CG Power and Industrial Solutions Limited **("the Company" or "CG")**
3.	Year of incorporation	1937
4.	Registered office address	One Unity Center, 15th Floor, Unit Nos. 1504-1508, Senapati Bapat Marg, Prabhadevi, Mumbai - 400013.
5.	Corporate address	One Unity Center, 15th Floor, Unit Nos. 1504-1508, Senapati Bapat Marg, Prabhadevi, Mumbai - 400013.
6.	E-mail	investorservices@cgglobal.com
7.	Telephone	+91 22 3120 7777
8.	Website	https://www.cgglobal.com
9.	Financial year for which reporting is being done	01 April, 2025 to 31 March, 2026
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE) and BSE Limited
11.	Paid-up Capital	₹ 314.99 Crore
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR	Abhijeet Pawar, AGM - ESG abhijeet.pawar@cgglobal.com, +91 22 3120 7777
13.	Reporting boundary - Are the disclosures under this Report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis
14.	Name of Assurance Provider	CNK & Associates LLP
15.	Type of Assurance provided	Reasonable assurance for BRSR Core and Limited assurance for rest of the BRSR

II. Products/services

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

S. no.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Electrical equipment, general purpose and special purpose machinery & equipment, transport equipment.	100%

CG Power and Industrial Solutions Limited is an engineering conglomerate headquartered in Mumbai, India. The Company is a leader in the Electrical Engineering Industry and has two business lines, Industrial Systems and Power Systems. It manufactures Traction Motors, Propulsion systems, Signaling Relays etc., for the Indian Railways and wide range of Induction Motors, Drives, Transformers, Switchgears and other allied products for the Industrial and Power sectors. The Company also made a foray into the business of Consumer Appliances such as Fans, Pumps and Water Heaters.

CG operates world-class manufacturing facilities and its operations are supported by a robust network of regional offices, branch offices across India and international offices. The Company's workforce stands at 3,825 on-roll employees and workers as on 31 March, 2026. The Company continues to excel and maintain its leadership position across its businesses, backed by its outstanding expertise, customer-centric approach and enhanced focus on innovation and sustainability. Since November 2020, the Company has become a part of the renowned Murugappa Group.

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

Sl. no.	Product/service	NIC Code	% of total Turnover contributed
1	Industrial Systems (Motors, Drives, Railway Signaling, Traction machines, Traction electronics)	27103 27503 27504 30205	55%
2	Power Systems (Transformers and Switchgears)	27102 27104	45%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	16*	21*	37
International	0*	0*	0

*on standalone basis

19. **Markets served by the entity:**

a. **Number of locations**

Locations	Numbers
National (No. of States)	27 States and 6 UTs
International (No. of Countries)	The Company is catering to a large customer base in more than 50 countries across Europe, America, Asia Pacific, Africa and Middle East.

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

Exports contributes to 4% of the total turnover of CG.

c. **A brief on types of customers –**

CG engineers and delivers advanced equipment, solutions and services for the power and industrial sectors. The Company caters to a highly diversified B2B and B2G (Business-to-Government) and B2C customer base, primarily comprising Original Equipment Manufacturers (OEMs), central, state and private power utilities, the Indian Railways and an established network of channel partners. Through these strategic segments, the Company distributes its comprehensive product portfolio, which includes industrial motors and drives, propulsion motors and signaling equipment, power transformers, switchgears and consumer electrical products.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled)

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	2,443	2,236	92%	207	8%
2.	Other than Permanent (E)	1,398	1,328	95%	70	5%
3.	**Total Employees (D+E)**	**3,841**	**3,564**	**93%**	**277**	**7%**
Workers						
1.	Permanent (F)	1,382	1,360	98%	22	2%
2.	Other than Permanent (G)	5,215	4,819	92%	396	8%
3.	**Total Workers (F+G)**	**6,597**	**6,179**	**94%**	**418**	**6%**

b. Differently abled Employees and Workers

CG advances an institutional Diversity and Inclusion strategy that extends beyond gender metrics. The Company maintains merit-based talent management systems to ensure equitable opportunities for all personnel, actively prohibiting discrimination based on background, disability, or orientation, while ensuring functional accessibility for differently abled employees.

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	%(B/A)	No. (C)	% (C/A)
Differently abled Employees						
1.	Permanent (D)	1	1	100%	0	0%
2.	Other than Permanent (E)	0	0	-	0	0%
3.	**Total Differently abled employees (D+E)**	**1**	**1**	**100%**	**0**	**0%**
Differently abled Workers						
1.	Permanent (F)	2	2	100%	0	0%
2.	Other than Permanent (G)	1	1	100%	0	0%
3.	**Total Differently abled workers (F+G)**	**3**	**3**	**100%**	**0**	**0%**

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	1	14.28%
Key Management Personnel	3	0	0%

Key Management Personnel comprises the Managing Director and CEO, Chief Financial Officer and Company Secretary.

CG's Managing Director and CEO is also a member of its Board of Directors.

22. Turnover rate for permanent employees and workers

	Turnover rate in FY 2025-26			Turnover rate in FY 2024-25			Turnover rate in FY 2023-24		
S. No.	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	16%	12%	16%	18%	20%	18%	18%	28%	18%
Permanent Workers	4%	0%	4%	3%	0%	2%	4%	0%	5%

Above includes employees leaving the organisation voluntarily or due to dismissal, termination, retirement or death in service.

Over the years, CG has committed to creating a workplace that is inclusive, respectful and free from discrimination. It promotes diversity, fosters harmony and ensures equal opportunities for all. CG has been able to reduce its female employee turnover rate from 28% to 12% within last 2 years.

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (as on 31 March 2026)	Indicate whether Holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Tube Investments of India Limited	Holding Company	56.29%	No, the entities do not participate in the BRSR
2	Chola Foundation	Associate	33.33%	
3	Axiro Semiconductor Private Limited	Subsidiary	100%	
4	CG Adhesive Products Limited	Subsidiary	83.59%	
5	CG Power Equipments Limited	Subsidiary	100%	
6	CG Semi Private Limited	Subsidiary	92.34%	
7	G.G. Tronics India Private Limited	Subsidiary	55.60%	
8	Axiro Semiconductor Inc.	Subsidiary	100%	
9	Axiro Semiconductor (Shenzhen) Co., Ltd.	Subsidiary	100%	
10	Axiro Semiconductor Turkey Araştırma ve Geliştirme A.Ş.	Subsidiary	100%	
11	CG DE Sub, LLC (formerly known as QEI, LLC)	Subsidiary	100%	
12	CG Drives & Automation Germany GmbH	Subsidiary	100%	
13	CG Drives & Automation Netherlands BV	Subsidiary	100%	
14	CG Drives & Automation Sweden AB	Subsidiary	100%	
15	CG Electric Systems Hungary Zrt. (declared insolvent)	Subsidiary	100%	
16	CG Holdings Belgium NV (CG Belgium) (under Bankruptcy)	Subsidiary	100%	
17	CG Industrial Holdings Sweden AB	Subsidiary	100%	
18	CG International B.V.	Subsidiary	100%	
19	CG International Holdings Singapore Pte. Ltd. (Proposed for voluntary winding up)	Subsidiary	100%	
20	CG Power Americas, LLC	Subsidiary	100%	
21	CG Power Solutions Saudi Arabia Co. (Subsidiary of CG Belgium whose bankruptcy procedure is ongoing)	Subsidiary	100%	
22	CG Power Systems Belgium NV (under Bankruptcy)	Subsidiary	100%	
23	CG Power Systems Canada Inc. (under liquidation)	Subsidiary	100%	
24	CG Sales Networks France SA (Subsidiary of CG Belgium whose bankruptcy procedure is ongoing)	Subsidiary	100%	
25	CG Sales Networks Malaysia Sdn. Bhd. (Under Voluntary Liquidation)	Subsidiary	100%	
26	PT Crompton Prima Switchgear Indonesia (Ceased to be a subsidiary as on 31st March 2026)	Subsidiary	51%	

VI. CSR Details

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

(ii) Turnover (in ₹) 9,329 Crore*

(iii) Net worth (in ₹) 4,069 Crore*

*Note: Turnover and net worth figures are for FY2024-25 for applicability of CSR as per Section 135 of Companies Act, 2013 during FY2025-26.

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism (GRM) in Place (Yes/No) (If Yes, then provide web-link for grievance redressal policy	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes,	-	-	-	-	-	-
Investors (other than shareholders)	Investor Service at investorservices@cgglobal.com	0	0	-	0	0	-
Shareholders	Yes, Investor Service at investorservices@cgglobal.com and Scores Portal	57	2	2 pending complaints were received at the end of the year and were resolved within timeline	28	29	Complaints resolved during the year
Employees and workers	Yes, Human Resource Policy, Occupational Health and Safety (OHS) Policy, Human Rights Policy https://www.cgglobal.com/policy	2	0	Complaints resolved during the year	0	0	-
Customers*	Yes, Customer Care Policy https://www.cgglobal.com/policy	57,441	302	Pending grievances as on 31 March 2026 are service centric	58,315	334	Pending grievances as on 31 March 2025 were service centric
Value Chain Partners*	Yes, CG Vendor Portal	1,034	138	Pending grievances as on 31 March 2026 are purchase order related complaints.	603	81	Pending grievances as on 31 March 2025 were purchase order related complaints.
Other (please specify)	Other stakeholders may raise their grievances on the Company's Grievance Portal help@cgglobal.com.						

*CG's Customers include its dealers, distributors and direct customers and Value chain partners include its vendors/suppliers.

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

Double Materiality Assessment

CG completed its maiden Single Materiality Assessment in 2023, focusing primarily on ESG topics that posed financial or business impacts. In 2026, CG has advanced to a Double Materiality Assessment (DMA) to align with emerging global standards such as EU CSRD/ESRS, updated BRSR Core expectations and stakeholder driven ESG priorities. The DMA approach integrates both impact materiality (how CG's operations influence the environment, society and value chain stakeholders) and financial materiality (how ESG issues affect CG's performance, resilience and longterm enterprise value). This enhanced methodology considers extensive cross functional inputs from CG's manufacturing units, domestic and international subsidiaries, external stakeholders, evolving regulatory landscapes and future business strategy, providing a holistic, impact-risk opportunity view.

The outcomes of this DMA will help CG identify the most critical ESG themes for the next three to five years, including climate transition planning, energy efficiency, supply chain responsibility, workforce well-being, governance transparency and product innovation for a lowcarbon economy. By prioritizing what matters most, the assessment will guide CG's ESG strategy refresh, define targets and KPIs, strengthen BRSR Core preparedness, support ESG rating improvements and shape investment and operational decisions across business units. This DMA becomes the foundation for CG's upcoming ESG journey; enabling focused resource deployment, stronger stakeholder trust, alignment with international disclosure frameworks and a futureready sustainability roadmap that supports CG's growth and competitiveness. Detailed Double Materiality Assessment report will be made available shortly on CG's website.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of Risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate Positive/ Negative Implications)
1	Climate Action	Risk	Climate change is one of the major risks identified across the globe. It has impacts on supply chain, sourcing and overall business strategy.	In the reporting year, the Company has undertaken Climate Risk Assessment study by an independent expert agency to identify the physical and transitional risks which the Company may be exposed to in upcoming years in short and long term. The detailed assessment is provided in Company's Task Force on Climate Related Financial Disclosure (TCFD) Report available at the Company's website.	Negative implications
2	Corporate Governance	Opportunity	Transparent Board structure, effectiveness, diversity with presence of an effective risk management system to identify and mitigate business risks (including ESG risks) and maintaining positive stakeholder relations (customers, suppliers, community, shareholders, employees, trade associations, NGOs, etc.) that supports business sustainability.	The Company's Code of Conduct and Business Practices includes guidelines for ethical behavior, anti-bribery and corruption that is applicable to all the employees, Directors of CG and all the Subsidiaries of the Company. All suppliers, services providers and related entities are bound by CG's Vendor Code of Conduct and are required to commit to the provisions contained in this Code. Acknowledgement to the provisions of these Codes is a prerequisite for any employment contract or business relationship with the Company.	Positive implications
3	Human Capital Development	Opportunity	The Company believes in effective employee engagement to create a shared value for business and its workforce by adopting practices such as learning, development, robust health and safety practices and employee benefits.	Ensuring the highest standards of health and safety of employees by undertaking initiatives to reduce accidents on shop floor by improved training ensuring wellbeing of employees through varied programs and conducting internal and external safety audits and performance disclosures.	Positive implications
4	Human Rights	Risk	Managing human rights related issues like no discrimination, laws against child labour are important to business.	The Company creates awareness on human rights in context to health and safety, safe working conditions, prohibition of child labour, equal opportunity and grievance redressal mechanism. Vendors and suppliers are required to comply with "CG Vendor Code of conduct".	Negative implications

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of Risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate Positive/ Negative Implications)
5	Product Stewardship	Opportunity	Opportunity to make products and provide services with respect to environmental and social aspects to address issues around resource conservation, energy and climate change.	Investing in research and development, complying with the regulatory guidelines and global standards on product developments.	Positive implications
6	Innovation Management	Opportunity	Innovation management involves the process of enhancing the Company's ability to adapt with the evolving technologies by devising and implementing the business strategy to cater to the evolving market expectations.	The Company is developing a culture of innovation through targeted learning interventions, on the job trainings, kaizen workshops and i2V workshops.	Positive implications
7	Responsible Supply chain	Risk	ESG risks in Supply chain may lead to disruption. Emerging regulations on alignment of value chain to corporate environmental and social objectives	Focus on reducing negative environment impact due to the logistics. Focus on identifying and assessing local suppliers on QMS, EMS and OHSMS.	Negative implications
8	Customer Relationship Management	Opportunity	Customer centricity with regular engagement with customers enables the Company to assess the customer's expectations with evolving demands.	The Company customizes its products as per client's product specifications and requirements with regular engagement and an effective customer grievance management.	Positive implications
9	Responsible Investment Practices	Opportunity	Considering the uncertain economic ambience, climate change, supply chain disruptions with changing business landscape in the digital era has severe impacts on the business. As a responsible investor there is need to build a resilient and transparent business ecosystem.	The Company is considering the sustainability criteria in its investment decisions to create a shared value for its stakeholders with long term perspective.	Positive implications
10	Community Relations	Opportunity	Strong community relations and effective communication helps business to create a shared value with social license to operate. Maintaining positive community relations in areas where the Company operates results in a positive impact on living conditions, contributing towards community welfare through CSR activities.	Engaging with communities on Community development, Healthcare and education through the Company's CSR activities.	Positive implications

For material issues identified as 'Opportunity', the approach to capitalise opportunity has been stated.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section details the governance architecture, corporate policies and operational frameworks CG utilizes to integrate the National Guidelines on Responsible Business Conduct (NGRBC) Principles into its core strategy.

CG executes a comprehensive periodic review and enhancement of its company-wide ESG policies. This update incorporates insights from recent internal audits and external benchmarking assessments, ensuring the Company's governance controls remain rigorously aligned with evolving regulatory mandates and industry best practices.

S. No.	Principle Description
P1	Businesses should conduct and govern themselves with integrity and in a manner that is Ethical, Transparent and Accountable.
P2	Businesses should provide goods and services in a manner that is sustainable and safe.
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains.
P4	Businesses should respect the interests of and be responsive to all its stakeholders.
P5	Businesses should respect and promote human rights.
P6	Businesses should respect and make efforts to protect and restore the environment.
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
P8	Businesses should promote inclusive growth and equitable development.
P9	Businesses should engage with and provide value to their consumers in a responsible manner.

Disclosure Questions										
Policy and management processes		P1	P2	P3	P4	P5	P6	P7	P8	P9
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available*	https://www.cgglobal.com/investors/policies								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes. CG has translated the policy into procedures.								
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	All polices are extended to the Company's value chain partners with respect to the clauses related to code of conduct and business practices, anti-bribery, anti-corruption, conflict of interest, environment, health and safety etc.								
4.	Name of the national and international codes/certifications/ labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The policies have been formulated in accordance with the relevant statutory laws, guidelines issued by Government of India, Regulatory bodies and industry best practices. National / International Standards are referred while formulating these policies. Standards such as ISO 9001/14001/27001/45001, International Railway Industry Standard ISO/TS 22163:2017, BIS, GHG Protocol, as applicable, are adopted across the Company.								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Targets for FY26: 1. To be Carbon Neutral (for Scope 1 and Scope 2) by the end of 2030. 2. To improve employee gender diversity rate by 1% in FY26. 3. To have an employee engagement score of 80 or more in FY26. 4. Have 100% employee acknowledgement on CG's Code of Conduct. 5. To carry out Performance Review for 100% of eligible employees.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Achievements In the reporting year against targets: 1. Reduction in GHG emission intensity by 11% in FY26. 2. CG improved its employee gender diversity rate from 7% to 8% in FY26. 3. CG scored an employee engagement score of 82 in FY26. 4. Through its "OneHour Learning" program, CG ensured 100% employee training and acknowledgement on its Code of Conduct. 5. CG carried out Performance Review for 100% of its eligible employees.								

Disclosure Questions										
Policy and management processes		P1	P2	P3	P4	P5	P6	P7	P8	P9
Governance, leadership and oversight										
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Refer Pg. no 114 for the details.								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Amar Kaul, Managing Director and CEO, CG Power and Industrial Solutions Limited								
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	CG has a Risk Management Committee which is responsible for reviewing Enterprise Risks including Sustainability related issues. Recommendations of the Risk Management Committee are considered by the Board of Directors, as needed. CG also has a Corporate Social Responsibility ("CSR") Committee in line with the provisions of Section 135 of the Act. The CSR Committee recommends and the Board approves, the CSR expenditure budget and project plan. CSR projects of the Company are approved by the Board based on the recommendation of the CSR Committee. The Committee reviews CSR expenditure, activities undertaken and milestones achieved.								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	The policies are reviewed periodically or on a need basis by Senior Leadership Team. During this assessment, the efficacy of the policies are reviewed and necessary changes to policies and procedures are implemented.																	
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	All of company's policies are as per the requirements of the NGRBC guidelines. We are also compliant with legal requirements.																	

11.		P1	P2	P3	P4	P5	P6	P7	P8	P9
	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	Yes. The working and implementation of our core operational policies are independently assessed by external certification bodies such as Bureau Veritas through rigorous surveillance audits for ISO 9001 (Quality), ISO 14001 (Environment) and ISO 45001 (Occupational Health & Safety). Additionally, the overall maturity, disclosure and effectiveness of our overarching ESG policies are externally evaluated annually through global sustainability assessments.								

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.

16 PEACE AND JUSTICE STRONG INSTITUTIONS

Principle 1 delineates the corporate governance architecture of CG, underscoring the Company's commitment to operating with integrity, transparency and accountability. This section details how CG's foundational governance frameworks, including its Code of Conduct, Anti-Bribery policies and Whistle-blower mechanisms, are communicated, operationalized and audited across all internal business divisions and external value chain operation.

ESSENTIAL INDICATORS

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training	%age of persons in respective category covered by the awareness programmes
Board of Directors (BoDs) and Key Managerial Personnel (KMPs)	1	Topics covered under the trainings: ◦ Double Materiality Assessment ◦ Corporate Sustainability Reporting Directive (CSRD) ◦ Carbon Border Adjustment Mechanism (CBAM) ◦ Nature-related Financial Disclosures (TNFD) ◦ Supply Chain Decarbonisation and Traceability ◦ Strategic Action Plan	60%
Employees other than BoD and KMPs	73	Skill development and Environment Health and Safety related training programs	100%
Workers	62	Skill development and Environment Health and Safety related training programs	9.55%

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

During FY2025-26, there were no material fines/ penalties/ punishments/ awards/ compounding fees/ settlements as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 imposed on the Company or its Directors/KMPs.

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

No appeals have been filed.

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

Yes, CG has zero tolerance towards bribery and corruption and is committed to abiding by all laws and regulations. The Company has a code of conduct in place which covers all the aspects of anti-corruption or anti-bribery. The web link for Code of Conduct https://www.cgglobal.com/investors/policies

For outsourced contract, CG has a vendor code of conduct which contains anti-corruption and anti-bribery related requirements.

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

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

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

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

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

Not Applicable

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

	FY2025-26	FY2024-25
Number of days of accounts payables	**90**	86

9. **Open-ness of business**

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

Parameter	Metrics		FY2025-26	FY2024-25
Concentration of Purchases	a.	Purchases from trading houses as % of total purchases	**2.56%**	1.24%
	b.	Number of trading houses where purchases are made from	**297**	99
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	**52.00%**	93.08%
Concentration of Sales	a.	Sales to dealers / distributors as % of total sales	**5.03%**	10.73%
	b.	Number of dealers / distributors to whom sales are made	**1,019**	1,943
	c.	Sales to top 10 dealers/ distributors as % of total sales to dealers / distributors	**54.60%**	10.32%
Share of RPTs in	a.	Purchases (Purchases with related parties / Total Purchases)	**0.25%**	0.28%
	b.	Sales (Sales to related parties / Total Sales)	**0.28%**	0.21%
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	**16.99%**	2.47%
	d.	Investments (Investments in related parties / Total Investments made)	**92.35%**	90.14%

LEADERSHIP INDICATOR

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
2	BRSR and BRSR Core	75%

2. Does the entity have processes in place to avoid/ manage conflict of interests involving Members of the Board? (Yes/ No) If Yes, provide details of the same.

Yes, the Company has in place 'CG Code of Conduct and Business Practices' which deals with the Conflict of Interests. Involvement in a situation in which, the Company's interest has an actual or potential conflict with the employee / member of the board's private or personal interest is an unacceptable practice.

Illustrative instances of conflict of interest spelt out in the Code of Conduct are:

- Hiring or recommending the hiring of a vendor/business associate, which employs a close relative or in which, CG's employee or his/her close relative has an influencing ownership stake or relationship.
- Negotiating or dealing with vendor/service provider with whom the employee has personal relationship running beyond business relationship unless relationship is disclosed and other employees form part of such negotiation/dealing.
- Acceptance of gift(s) or favour(s) from a vendor/business associate by a CG employee or by a close relative.
- Awarding of contract(s) to a vendor/business associate in view of his/her contributions to charitable or community campaigns to which an employee is committed.
- Performing services or practicing of any service externally (in the form of a consultant) for a competitor, vendor, sub-contractor, customer, business associate, etc. (whether directly or indirectly), whilst employed with CG.
- Benefiting from a business opportunity, either through oneself or through a close relative that would otherwise belong to CG or which is in competition with CG.
- Participating in a decision of the Company to hire or promote a family member or relative of the employee or using their position in the Company to solicit clients for their business or a business operated by a family member or relative.
- Being obligated to any person or organization which might benefit from special consideration or favour on the employee's part or who might seek in any way preferential treatment in relation to the Company.
- Giving preferential treatment to relatives, personal friends or to organizations in which the employee or his/her relatives or personal friends have an interest, financial or otherwise.
- Using CG's assets, contacts, possessions or other resources to directly or indirectly start or support a private business activity, by oneself or through a close relative.
- Moonlighting, regular trading in the Company's shares, investments in the enterprises of business partners, competitors, associates, etc., whether directly or indirectly.
- Using official tours to disguise Personal Use/Purposes/ Agendas/Activities.

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

Principle 2 presents the integration of sustainability and safety across the entire lifecycle of products and services. This section explains the governance frameworks and operational mechanisms CG utilizes to ensure responsible resource consumption. It outlines how CG implements its Product Stewardship Policy, directs capital and R&D investments toward environmental efficiencies and executes structured engagement protocols to assess and manage ESG impacts across its value chain.

CG has a comprehensive Product Stewardship Policy that governs its entire product lifecycle, spanning research and development, raw material sourcing, manufacturing, distribution and product discontinuation.

To address the evolving efficiency requirements of the industrial sector, CG directs its R&D investments toward engineering high-efficiency, low-emission electrical equipment, with specific focus areas including energy-efficiency optimization and noise reduction mechanisms. Supporting this operational shift, CG allocated ₹ 45.32 Crores in targeted capital expenditure (CapEx) during FY 2025-26 to integrate specific technologies that elevate environmental, health and safety (EHS) performance across its facilities.

To manage lifecycle impacts beyond its direct operations, CG executes a structured supplier engagement framework in alignment with SEBI's ESG value chain disclosure mandates. During the reporting period, CG prioritized its top 2% of suppliers by transaction value, alongside other strategically critical partners, to assess upstream sustainability impacts. To operationalize this assessment, CG deployed a centralized digital platform to capture BRSR Core and other essential ESG metrics. Recognizing the necessity of accurate primary data, CG conducted two dedicated capacity-building sessions on the 'Value Chain Partner Assessment' guidelines to technically equip its supplier network prior to initiating the formal data acquisition phase.

CG optimizes supply chain resilience through proactive vendor diversification and the systematic reduction of single-source dependencies on critical commodities. This operational resilience is supported by a digitized procurement ecosystem that enhances spend visibility and drives data-backed sourcing decisions. Through this consolidated digital infrastructure, CG executes comprehensive performance tracking, spanning financial health, delivery metrics and statutory compliance, ensuring that CG's ESG, quality and risk management standards are uniformly enforced across the its value chain.

ESSENTIAL INDICATORS

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

Particulars	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year	Details of improvements in environmental and social impacts
R&D	**100%**	100%	
CAPEX	**5.25%**	1.80%	During the reporting period, we implemented various operational and infrastructural improvements aimed at enhancing our environmental footprint and safeguarding stakeholder wellbeing. These initiatives are categorized as follows: • **Environmental Footprint & Energy Efficiency** ○ **Energy Optimization:** Upgraded legacy manufacturing equipment to energy-efficient alternatives (including high-efficiency motors and automated cooling/lighting controls) to optimize power loads across shop floors and offices. We also initiated a transition to electric vehicles for official corporate use. ○ **Emission Controls & GHG Management:** Deployed advanced emission control devices on captive power generators to mitigate localized air pollution. For our manufacturing processes, we invested in automated gas handling and advanced leak detection systems to strictly monitor and prevent the escape of insulating greenhouse gases.

Particulars	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year	Details of improvements in environmental and social impacts
CAPEX	**5.25%**	1.80%	○ **Water & Resource Stewardship:** Commissioned advanced wastewater treatment facilities (STP and ETP) to maximize water circularity and ensure zero liquid discharge compliance at our expanding facilities. • Occupational Health, Safety & Wellbeing ○ **Ergonomics & Safe Handling:** Procured automated, battery-operated material handling equipment (such as forklifts, platform trucks and scissor lifts) to eliminate indoor exhaust emissions, reduce manual material handling and ensure safe work-at-height practices. ○ **Air Quality & Hygiene:** Installed localized fume extractors and dust collection systems to protect the workforce from respiratory hazards. We also deployed industrial-grade, battery-operated automated cleaning machines to maintain strict shop-floor hygiene and prevent workplace accidents. ○ **Employee Amenities:** Upgraded hydration infrastructure by installing IoT-enabled water coolers with inbuilt purification systems across multiple divisions. • Digitalization & Customer Centricity ○ **Paperless Operations & Traceability:** Rolled out digital "paperless shop floor" initiatives using smart tablets and digitized our quality assurance testing for better traceability and reduced paper consumption. ○ **System Integrations:** Upgraded and integrated our warehouse and maintenance management systems to ensure transparent and efficient operational tracking. ○ **Customer Grievance Redressal:** Launched dedicated digital communication channels (such as business messaging platforms) to empower customers to easily register complaints, track resolution status and access rapid service support.

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

Yes. CG has " Vendor Code of Conduct" and "Supply Chain Sustainability Policy" which is a guiding instrument for its procurement management. The Company's policies provide adequate guidance on complying with the regulatory, social and environment parameters.

In the reporting year, CG continued its ESG assessment of its suppliers, targeting its 85% of suppliers on purchase value basis.

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

CG's initial assessment of its 85% of suppliers revealed that 12% of its total sourcing inputs are currently being procured sustainably through these compliant partners. As CG expands its supplier assessment program in the coming year to include even more suppliers, it anticipates this percentage of sustainable sourcing will continue to increase significantly.

3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

Plastic waste as part of Extended Producer Responsibility (EPR):

CG follows the national EPR Framework notified by CPCB. CG undertakes EPR credit purchases based on its plastic footprint / consumption and fully meets the EPR obligation.

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

Yes, CG ensures that its waste management practices are in alignment with the guidelines prescribed by the Pollution Control Boards. Compliance on EPR is managed through the centralized EPR portal, including the timely filing of annual/quarterly returns and the procurement of requisite EPR credits to fulfill statutory recycling obligations.

LEADERSHIP INDICATOR

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

NIC Code	Name of Product / Services	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain? (Yes/No) If yes, provide the web-link.
In the reporting year, there were no LCA conducted on any of CG's products. However, in the last two preceding years, LCA was conducted for 13 of CG's products and in the upcoming reporting year, 14 more products will be covered under 'Cradle to Grave' LCA.					

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

   Please refer response to Principle 6, Leadership Indicators question 6 on page no. 161.

3. **Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).**

   At Switchgear Nashik and T3 facility, raw material / components are received in wooden packaging which on receipt are carefully dismantled. They are processed inhouse, treated and lined with protective coverings to make wooden packaging boxes for finished products.

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

   Not applicable.

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

   Not applicable as the Company is not reclaiming any of its products.

PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

3 GOOD HEALTH AND WELL-BEING | 4 QUALITY EDUCATION | 5 GENDER EQUALITY | 8 DECENT WORK AND ECONOMIC GROWTH | 10 REDUCED INEQUALITIES

Principle 3 requires the integration of workforce equity, occupational health and human dignity into core corporate operations and extended value chains. This section delineates the governance frameworks and operational mechanisms CG utilizes to ensure fair labor practices, statutory compliance and equal opportunity. It outlines how CG architects its occupational health and safety (OHS) protocols and holistic employee well-being initiatives, alongside its structural approaches to talent management, performance evaluation, continuous capability building and formalized workforce engagement.

CG is committed to upholding the spirit of Principle 3 by fostering a workplace that prioritizes dignity, equity and holistic employee well-being. We maintain oversight of working hours through digital monitoring systems and ensure accurate and timely payment of wages. To provide clear geographical context regarding our labor footprint and human rights oversight: all of CG's employees are based out of India (on standalone basis).

A. Diversity and Equal Opportunity

1. **Strategic Integration and Talent Acquisition:** CG manages diversity by embedding equal opportunity metrics into its talent acquisition and retention strategies. Through the Company's EDGE (Engage, Deliver, Grow, Excel) framework, hiring managers are required to evaluate candidate pools based on merit and competency, free from unconscious bias. To counter the historical gender imbalance typical of the heavy electrical and manufacturing sector, the Company actively partners with technical institutes and engineering colleges to improve the baseline intake of female graduate engineering trainees (GETs) and diploma apprentices.

2. **Shop-Floor Inclusion and Infrastructure:** Moving beyond administrative policies, CG undertakes physical and operational adjustments to make its manufacturing units more inclusive. This includes conducting infrastructural reviews to ensure safe, accessible and gender-specific facilities across plant locations. Furthermore, the Company evaluates shop-floor processes to identify areas where ergonomic interventions and automation can be deployed, making heavy manufacturing tasks safer and more accessible to a diverse workforce. To further support work-life balance and facilitate the retention of employees, the Company has operationalized crèche facilities at its major manufacturing sites. Periodic accessibility upgrades at key corporate offices and manufacturing locations are implemented to ensure a barrier-free working environment.

3. **Capability Building and Leadership Development:** CG manages upskilling of its diverse talent pool through targeted capability-building initiatives. The organization focuses on identifying high-potential employees for leadership development and cross-functional rotations, preparing them for middle and senior management roles. The Company undertakes focused interventions to increase the representation of women at various hierarchical levels.

4. **Monitoring:** During the year, CG conducted demographic assessments of separated employees which indicated that 21% were under 30 years old, 59% were between 30 and 50 and 20% were over 50. An evaluation of turnover rate by organizational hierarchy further revealed that 9% of separated employees held Leadership positions, 30% were in Management roles and 43% held Executive positions.

   As of the end of reporting year, CG continues to make steady progress toward enhancing gender diversity. Women represented 14% of the top management cadre (defined as positions up to two levels below the CEO), 4% of middle management, and 9% of junior management roles. Also women represent 3% of CG's revenue generating functions such as Sales, R&D and Operations.

B. Labour Practice

Under the established governance framework of CG, the management of employment and labor practices is directed by a suite of board-approved policies, including the Human Rights Policy and the Occupational Health and Safety (OHS) Policy. These frameworks are operationalized across all manufacturing units and corporate offices through the EDGE (Engage, Deliver, Grow, Excel) framework, which aligns human capital objectives with corporate priorities.

To ensure that labor practices within the supply chain remain within defined legal and institutional frameworks, CG requires all value chain partners to adhere to the Vendor Code of Conduct and the Supply Chain Sustainability Policy. These requirements are monitored through a digitized Vendor ESG Portal, which facilitates the screening of partners on social and environmental parameters. For personnel working within the supply chain, CG maintains its responsibilities as a principal employer by verifying that contractors comply with statutory mandates, including the Minimum Wages Act and social security contributions such as PF and ESIC, among others. This verification is integrated into the vendor management and payment processing cycles.

Monitoring of working conditions and adherence to national and international labor standards for vendors is conducted through systematic, site-level Supplier Quality Process (SQP) audits. These audits evaluate compliance with safety protocols. The SQP framework verifies that suppliers maintain an Environment, Health and Safety (EHS) Policy that is communicated to their employees. It requires the identification of legal EHS requirements and major operational hazards, ensuring that necessary operation controls and Personal Protective Equipment (PPE) are provided to workmen.

The SQP audits also evaluate infrastructural and environmental compliance. This includes verifying the possession of valid Factory Licenses, approved facility drawings, stability certificates and regulatory approvals such as Pollution Control Board consents, as applicable. Furthermore, the assessments mandate regular environmental measuring and monitoring which include, among others, workplace noise, ventilation and lux levels and verify the operational availability of Sewage Treatment Plants (STP), Effluent Treatment Plants (ETP) and proper earth pit resistance, as applicable. Waste management protocols are reviewed, focusing on the control of hazardous wastes and the safe use of hazardous chemicals utilizing Material Safety Data Sheets (MSDS).

CG ensures that baseline compensation meets statutory mandates, but is proactively expanding its scope. The Company has initiated a focused study on the wages provided to contract labor through its contractors. To evaluate minimum wages in the broader context of living wages, CG is carrying out an assessment utilizing prominent living wage benchmark at a pilot location.

CG engages employees and workers through recognized full-time and contract employment arrangements and undertakes due diligence measures to prevent any instances of disguised employment relationships, ensuring proper worker classification.

CG regularly engages with workers' unions to strengthen dialogue on working conditions, safety and grievance redressal. The Company monitors gender disaggregated pay data to promote equal remuneration for men and women and expand social protection measures beyond statutory requirements through enhanced insurance, welfare programs and extended medical benefits. Employees are encouraged and supported to avail their annual leave entitlements to maintain work-life balance and mental well-being. Furthermore, as the industry transitions toward digital, energy-efficient and climate-aligned operations, CG invests in structured training, reskilling and capability-building initiatives to strengthen workforce resilience and long-term employability.

CG continues to foster a culture that values meritocracy and discourages personal bias. In the reporting year, all of the appointments to Senior Management cadre in CG were from the local community i.e. India. The Company strives to create an atmosphere where all employees can thrive based on their skills, abilities and performance. Furthermore, CG actively promotes human rights protection, integrating these principles into its business operations and relationships to ensure prevention of human rights violations across its value chain.

C. Employee Engagement Survey

During the reporting year, CG executed its annual Employee Engagement Survey, 'Connections', as part of its ongoing commitment to building an engaged, inclusive and high-performance culture. The survey recorded an exceptional participation rate of 94%, with over 3,600 employees sharing their perspectives showcasing a strong reflection of employee trust in the process and their willingness to contribute to the organization's continuous improvement efforts.

Against a target of 80 for the year, CG achieved an overall Engagement Score of 82, a significant improvement from the previous year's score of 77. The Inclusion Score also rose to 81, reinforcing the progress CG is making in fostering a sense of belonging, respect and fairness across the organization.

This survey provided clear insights into areas that require further attention. Collaboration, Communication, Action Taking and Equal Opportunity emerged as key opportunity themes where employee expectations and experiences can be better aligned. These findings are reviewed by the Executive Leadership Team, which is translating these insights into focused and prioritized actions aimed at improving teamwork, strengthening communication and enhancing overall execution discipline. Following the survey, leaders across the organization are cascading results to their teams and engaging employees in identifying local priorities and actionable solutions. This participative approach ensures that improvements are grounded in the realities of each workplace and co-created with employees themselves. CG is targeting a score of 87 for FY27's employee engagement survey.

D. Learning and Development

During the reporting year, CG launched key learning and development initiatives to strengthen capability and drive organizational effectiveness. These initiatives support its goal of building a future-ready, high-performing and values-driven workforce.

Digital Learning & Future-Ready Capabilities

To foster a culture of continuous learning and overall employee development, CG launched its e-learning platform, LinkedIn Learning. With access to over 10,000 courses, it empowers employees to learn anytime, anywhere, enhancing professional capabilities, personal effectiveness and supporting growth across all dimensions of their roles.

Further enhancing accessibility and convenience in learning while strengthening compliance readiness, the Company launched interactive e-learning modules under the 'One Hour Learning' initiative. Designed as concise, engaging sessions, these modules covered critical areas such as POSH, Code of Conduct and Information Technology, achieving 100% completion across employees of the organization.

To strengthen technology capabilities and prepare for emerging trends, CG also launched multiple programs, including AI in Manufacturing, aimed at building AI-focused training awareness, enhancing digital skills and enabling data-driven decision-making across operations.

Project Management Professional Program

With rapid business expansion and increasing project complexity, CG launched the Project Management Professional (PMP) program to build project-ready talent and strengthen execution capability. Delivered through a blended approach, masterclasses, coaching, assessments and cohort learning, the program engaged participants across all locations. 41 employees have been covered under this program.

Performance feedback and leadership effectiveness.

CG facilitates its managers with training sessions on Performance Feedback and Leadership Effectiveness designed to equip them with the skills to conduct meaningful, structured and impactful conversations with their team members. It emphasizes the importance of delivering clear, constructive and timely feedback that not only addresses performance gaps but also recognizes strengths and motivates improvement.

The program focuses on building core capabilities such as active listening, empathy and clarity in communication, enabling managers to foster open conversation with their subordinates. It also provides practical frameworks and techniques to handle difficult conversations, align individual performance with organizational goals and create a culture of continuous feedback.

Driving Purpose and Values

To reinforce its organizational ethos and embed its Purpose and CHOIR Values into everyday actions, the Company launched a dedicated e-learning module focused on "Living the Purpose and Leading with Values."

This initiative was designed to help employees connect deeply with our core philosophy, understand how it guides decision-making and translate it into meaningful workplace behaviours.

E. Employee Well-Being Through Enhanced Leave Policy

Effective April 2026, CG restructured its leave policy framework to support work-life integration and optimize human capital management. A central update is the institutionalization of Menstrual Wellness Support. This gender-responsive provision introduces targeted flexibility, to maintaining an inclusive and equitable workplace.

To prevent employee burnout and manage accumulated organizational leave liabilities, the Company instituted a cap on Privilege Leave (PL) accrual. This mechanism encourages the regular utilization of accrued time off, ensuring sustained workforce productivity and well-being. These policy revisions mitigate historical leave backlogs and establish a predictable, formalized framework for workforce planning.

F. Performance Review Process:

The Company, through its Performance Management Process known as PRIDE (Personal Responsibility in Delivering Excellence), is committed to aligning rewards with performance. CG concentrates on elevating the talent pool by encouraging employees to enhance their skills through comprehensive learning and development programs. PRIDE a framework, ensures that individuals are recognized and rewarded based on their performance outcomes. Each employee performs one self-assessment in mid-year and one annual assessment based on the goals set by them at the beginning of a financial year. Under PRIDE, CG focuses on employee performance, along with emphasis on employees' behavioral competency. CG evaluates the behavioral competencies under seven aspects i.e.

1. Result orientation
2. Strategic orientation
3. People Management
4. Inter-cultural sensitivity
5. Knowledge and innovation
6. Building Partnerships
7. Customer orientation

Based on the performance against the Goals and behavioral competency, all employees go through one primary assessment by their reporting manager and another assessment by skip level manager.

In FY2025-26, the annual total compensation ratio of the highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual) was 101.93*. The ratio of the percentage increase in annual total compensation of the highest-paid individual to the median percentage increase of all other individuals, excluding the highest paid individual, is 60#.

* Calculated considering the Basic Salary + Dearness Allowance applicable to employees.

\# The salary of the highest paid individual and the rest of the organisation is taken for FY2024-25 and FY2025-26. The median is calculated for both and the ratio of the percentage increase is accordingly calculated and reported.

ESSENTIAL INDICATORS

1. a. **Details of measures for the well-being of employees:**

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number	%	Number	%	Number	%	Number	%	Number	%
Permanent Employees											
Male	2,236	2,236	100%	2,236	100%	NA	NA	2,236	100%	NA	NA
Female	207	207	100%	207	100%	207	100%	NA	NA	207	100%
Total	2,443	2,443	100%	2,443	100%	207	100%	2,236	100%	207	100%
Other than Permanent Employees											
Male	1,328	1,328	100%	1,328	100%	NA	NA	1,328	100%	NA	NA
Female	70	70	100%	70	100%	70	100%	NA	NA	70	100%
Total	1,398	1,398	100%	1,398	100%	70	100%	1,328	100%	70	100%

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number	%	Number	%	Number	%	Number	%	Number	%
Permanent Workers											
Male	1,360	1,360	100%	1,360	100%	NA	NA	1,360	100%	NA	NA
Female	22	22	100%	22	100%	22	100%	NA	NA	22	100%
Total	1,382	1,382	100%	1,382	100%	22	100%	1,360	100%	22	100%
Other than Permanent workers*											
Male	4,819	4,819	100%	4,819	100%	NA	NA	NA	NA	NA	NA
Female	396	396	100%	396	100%	396	100%	NA	NA	396	100%
Total	5,215	5,215	100%	5,215	100%	396	100%	NA	NA	396	100%

*All other than permanent workers are covered under ESIC subject to applicability under ESI Act.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Cost incurred on wellbeing measures as a % of total revenue of the Company	**0.15%***	0.19%

*Expenses towards initiatives such as Capital Expenditure for Employee well-being and Insurance costs.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI*	0%	18%	Yes	0.75%	18%	Yes

*The data here refers to permanent employees and workers. All contractual employees and workers are covered under ESIC.

3. Accessibility of workplaces

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

In alignment with the Rights of Persons with Disabilities Act, 2016, CG provides accessible infrastructure across a majority of its manufacturing plants and corporate offices. These locations feature structural accommodations to support mobility, alongside visual signage deployed across units for hearing-impaired personnel. The Company is currently executing phased infrastructure upgrades at its remaining facilities to establish uniform accessibility and compliance across its operational footprint.

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

Yes. CG enforces a Human Resource Policy and a Human Rights Policy. These frameworks mandate equal opportunity across all employment phases and strictly prohibit discrimination based on gender, ethnicity, disability, age, religion, or sexual orientation. The Human Rights Policy contains explicit clauses ensuring equal opportunity and workplace facilities for persons with disabilities, in alignment with statutory requirements. All referenced policies are publicly available at: https://www.cgglobal.com/policy

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Total	**100%**	**100%**	**100%**	**100%**

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Employees Other than Permanent Employees Permanent Workers Other than Permanent Workers	**For Permanent Employees and Workers:** Personnel register grievances through the HR helpdesk or a designated internal portal (cg.grievance@cgglobal.com). The standard protocol routes the complaint to the Department Head and Unit HR for investigation, with final resolution authorized by the Unit Head. If required, personnel can escalate matters directly to the BU Head or Corporate HR. The Company also maintains specialized reporting channels, including a Whistleblower helpline for ethics concerns and a dedicated portal (posh.alert@cgglobal.com) for POSH-related matters. **For Other than Permanent Employees and Workers:** Contract personnel initially route grievances through their respective contractor supervisors. If issues remain unresolved, these individuals retain direct escalation access to site HR. Additionally, manufacturing facilities utilize physical complaint registers and schedule recurring interactions to log and resolve issues for this workforce segment.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	**2,443**	**0**	**0%**	2,134	0	0%
Male	**2,236**	**0**	**0%**	1,975	0	0%
Female	**207**	**0**	**0%**	159	0	0%
Total Permanent Workers	**1,382**	**1,317**	**95%**	1,274	1,229	96%
Male	**1,360**	**1,302**	**96%**	1,254	1,216	97%
Female	**22**	**15**	**68%**	20	14	70%

CG's settlements with worker labour unions lay down operational and welfare frameworks for the unionized workforce. These agreements align labor relations with enterprise risk management and production standards across four dimensions:

- **Working Conditions:** The settlements formalize service conditions, linking wage structures to production metrics. The agreements include structured leave allocations and uniform provisions. To manage organizational transitions, the contracts establish notice and consultation requirements. Facility modifications, outsourcing initiatives and personnel redeployments require discussion between the Management and the union representatives prior to execution to ensure workforce stability.

- **Occupational Health and Safety (OHS):** The agreements enforce compliance with Global EHS, SA-8000 and ISO quality, environment and safety frameworks. Protocols mandate Personal Protective Equipment (PPE) usage, enforced through disciplinary action. Financial mechanisms, including heat allowances for thermal processing operations, mitigate process risks. Site level mandates explicitly prohibit tobacco consumption.

- **Grievances and Dispute Resolution:** The agreements establish resolution frameworks for wage and operational disputes. Both parties are required to utilize mutual discussion and the statutory machinery of the Industrial Disputes Act, 1947.

- **Training and Career Development:** The settlements require workforce participation in upskilling and operational excellence programs. Workers execute methodologies including Total Productive Maintenance (TPM), Statistical Process Control (SPC), Quality Circles, Kaizen and 5S standards. Furthermore, the agreements codify cross-training requirements to facilitate workforce mobility and role flexibility, mitigating production downtime during operational shifts.

8. Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
		On Health and safety measures		On Skill upgradation			On Health and safety measures		On Skill upgradation	
	Total (A)	No. (B)	% (B / A)	No. (C)	% (C / A)	Total (D)	No. (E)	% (E / D)	No. (F)	% (F / D)
EMPLOYEES										
Male	**2,236**	**239**	**11%**	**643**	**29%**	1,975	383	19%	875	44%
Female	**207**	**16**	**8%**	**43**	**21%**	159	111	70%	139	87%
Total	**2,443**	**255**	**10%**	**686**	**28%**	2,134	494	23%	1,014	48%
WORKERS										
Male	**1,360**	**111**	**8%**	**81**	**6%**	1,254	690	55%	326	26%
Female	**22**	**1**	**5%**	**1**	**5%**	20	11	55%	5	25%
Total	**1,382**	**112**	**8%**	**82**	**6%**	1,274	701	55%	331	26%

CG has implemented LinkedIn Learning Program following a comprehensive assessment of training needs across the organization. This will help CG in broadening the scope of its training programs along with aiming to cover a greater number of its workforce. This strategic initiative will equip its employees with enhanced skills and knowledge, fostering professional growth and further strengthening its collective capabilities.

Under skill upgradation, trainings such as Use of Artificial Intelligence and Gen AI at work, Advance Excel, Behavior based, Business Analytics, Decision Making, Performance feedback, Emotional Intelligence, Finance Literacy Programme, Project management, Leadership development, Negotiation skill, Quality Management and Six Sigma were covered.

Under Health and Safety, trainings such as safety inductions, firefighting, SCABA operation, hazardous waste handling, material handling - forklift, EOT crane operation, hot work, confined space working, ISO 14001, ISO 45001, Emergency management plan, work at height, fall protection, scaffolding, first aid and CPR, yoga sessions, preventive health awareness, mental health awareness among others were provided to employees and workers.

In the reporting year, CG spent ~₹ 31 Lakhs towards various training programs.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
EMPLOYEES						
Male	**3,564**	**3,416**	**96%**	1,975	1,826	92%
Female	**277**	**261**	**94%**	159	145	91%
Total	**3,841**	**3,677**	**96%**	2,134	1,971	92%
WORKERS						
Male	**6,179**	**1,182**	**19%**	-	-	-
Female	**418**	**197**	**47%**	-	-	-
Total	**6,597**	**1,379**	**21%**	-	-	-

Annual Performance Review

CG has institutionalized a robust and transparent performance appraisal process that aligns individual contributions with organizational goals while supporting employee development and well-being. The process follows a structured annual cycle linked to the financial year and is anchored in a Management by Objectives (MBO) approach, where employees and managers jointly set clear, measurable Key Result Areas (KRAs) and objectives at the beginning of the cycle. These goals are aligned with the organization's Annual Operating Plan and reviewed at mid-year and year-end to ensure clarity and accountability.

To ensure a holistic evaluation, CG adopts a multidimensional appraisal framework that goes beyond outcome-based KRAs. Performance is assessed across competencies, behaviours, organizational values, contributions to projects and initiatives and demonstration of leadership attributes.

CG also recognizes the importance of collective performance and collaborative success. The Company embeds team-based performance principles by assessing employees' contributions to cross-functional projects, teamwork, collaboration efforts and participation in organizational initiatives.

Throughout the year, managers engage in agile conversations through check-ins and feedback discussions with employees beyond the formal mid-year and annual review checkpoints. These ongoing conversations enable timely course-corrections, foster continuous alignment and ensure employees receive the support they need for success and well-being. The process culminates in a structured performance review discussion between managers and employees to summarise achievements, developmental needs and career aspirations.

10. **Health and safety management system:**

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

Yes, CG has implemented an Environment, Health and Safety Management System (EHSMS) across its operations. The EHSMS covers all manufacturing plants, offices, warehouses, project sites and allied facilities and is applicable to employees, workers (including contractual workers) and other persons at the workplace.

The EHSMS has been implemented:

i. Pursuant to applicable legal requirements including the Factories Act, 1948, State Factories Rules, Occupational Safety, Health and Working Conditions Code, Contract Labour (Regulation and Abolition) Act and other applicable laws.

ii. Based on recognized standards such as ISO 45001:2018 and industry best practices.

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

The Company has documented processes for identification of work-related hazards and assessment of risks for routine and non-routine activities including HIRA, JSA/JHA, Permit-to-Work, Management of Change and incident analysis. Hazards are controlled using the hierarchy of controls.

Risk assessments are conducted by trained and competent personnel and are reviewed periodically. Outcomes are used to improve procedures, controls, training and the EHSMS through management reviews.

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

Yes. CG has established robust, documented and well-communicated processes that enable workers to report work-related hazards and hazardous situations, remove themselves from unsafe work conditions and ensure protection against any form of retaliation. These processes are integral to the CG's Occupational Health and Safety (OHS) Management System and are aligned with applicable legal requirements and internationally recognized best practices.

1. Processes for Reporting Work-Related Hazards and Hazardous Situations (Including Protection Against Reprisals)

CG has implemented multiple accessible and transparent channels for workers (including permanent employees, contract workers, apprentices and trainees) to report work-related hazards, unsafe acts, unsafe conditions and near-miss incidents.

Reporting Mechanisms -

Workers may report hazards through the following mechanisms

- Immediate Supervisor / Line Manager: Verbal or written reporting during routine operations.
- Safety Officers / EHS Team: Direct reporting during inspections, audits, or through scheduled safety interactions.
- Safety Committees: Worker representatives can raise hazard related points during Safety Committee meetings.
- Hazard Identification & Risk Assessment (HIRA) Registers: Hazards identified during routine risk assessments are formally logged.
- Near-Miss & Unsafe Condition Reporting System: Structured formats (physical or digital) available at workplaces.
- Suggestion Boxes / Digital Portals (where applicable): Anonymous reporting options.
- Toolbox Talks & Pre-Job Safety Meetings: Hazards identified before or during task execution are immediately recorded and addressed.

Protection Against Reprisals -

- CG follows a zero-tolerance policy against retaliation.
- Workers are encouraged to report hazards without fear of disciplinary action, discrimination, or victimization.
- Anonymous reporting is permitted and confidentiality is maintained.
- Any form of reprisal is treated as a serious disciplinary offense under the Company's Code of Conduct.

2. Policies and Processes for Workers to Remove Themselves from Unsafe Work Situations (Including Protection Against Reprisals)

Right to Refuse Unsafe Work -

CG recognizes and formally upholds the Right to Stop Work / Refuse Unsafe Work when a worker reasonably believes that a task or condition poses an imminent risk to life, health, or safety.

Process for Removal from Risk -

- Workers are empowered to stop work immediately and remove themselves from hazardous situations without prior approval.
- The concern must be reported promptly to the Supervisor, Safety Officer, or Site In-Charge.

- The area or activity is secured and work is resumed only after the hazard is assessed and controlled.
- Alternative safe duties may be assigned, where feasible, until the risk is eliminated or reduced.

Protection Against Reprisals -

- No worker is penalized, demoted, or negatively evaluated for exercising this right.
- The Company's policy explicitly prohibits retaliation for work refusal on safety grounds.
- Management is trained to treat such actions as responsible safety behavior, not misconduct.
- Any alleged retaliation is investigated through formal grievance and disciplinary procedures.

3. **Processes to Investigate Work-Related Incidents and Improve the OHS Management System**

CG has a structured and systematic process for investigating all work-related incidents, including injuries, occupational illnesses, near-misses and dangerous occurrences.

Incident Investigation Process -

- Immediate Reporting & Response: Incidents are reported without delay and immediate actions are taken to ensure safety and provide medical care.
- Investigation Team Formation: Led by the EHS function, involving line management and worker representatives, as appropriate.
- Root Cause Analysis: Use of recognized methodologies (e.g., 5-Why Analysis, Fishbone Analysis).
- Hazard Identification & Risk Assessment: Re-assessment of hazards associated with the incident to identify gaps in controls.

Corrective and Preventive Actions -

Corrective actions are determined using the Hierarchy of Controls, prioritizing:

- Elimination
- Substitution
- Engineering Controls
- Administrative Controls
- Personal Protective Equipment (PPE)

Each action is:

- Assigned to a responsible person
- Provided with defined timelines
- Tracked until closure
- Systemic Improvements
- Findings are used to update risk assessments, SOPs, work permits and emergency procedures.
- Lessons learned are communicated across locations to prevent recurrence.
- Trends from incident data are analyzed to drive continuous improvement.
- Periodic management reviews ensure effectiveness of corrective measures and enhancements to the OHS Management System.

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

Yes. CG, in alignment with the broader Murugappa Group framework, provides non-occupational health and medical support programs for its workforce.

These services function independently of occupational health management to address general employee health. Key interventions include:

- **Mental Health Modules:** Execution of awareness sessions and support channels addressing psychological health.
- **Preventive Health Education:** Deployment of information campaigns targeting general medical awareness and lifestyle disease prevention.
- **Physical Fitness Initiatives:** Facilitation of wellness events, including organizing yoga sessions across corporate and manufacturing facilities to promote physical activity.

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

Safety Incident/Number	Category	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury (LTI)	Employees	1	2
	Workers	4	5
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.11	0.33
	Workers	0.25	0.47
Total recordable work-related injuries	Employees	71*	20
	Workers		99
No. of fatalities	Employees	0	0
	Workers	1	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

Note- * 71 recordable injuries considers both employees and workers.

During the year, there was an unfortunate accident at one of our units which resulted in fatality of contract worker.

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

CG embeds Occupational Health and Safety (OHS) directly into its core operational governance. The Company integrates hazard mitigation frameworks and preventive occupational health assessments into its manufacturing processes to protect human capital and sustain operational integrity.

Various initiatives are being taken to ensure the mitigation of risk and hazards by the Company. The below hierarchy is followed:

- Elimination
- Substitution
- Engineering control
- Administrative control
- Personal Protective Equipment (PPE)

By following all the above steps, hazards are eliminated wherever possible. Old machineries are replaced with operator safety-enhanced machines, eliminating the operator's exposure to rotating parts, flying objects etc.

CG ensures that all employees and workers, including permanent employees, contractual workers, apprentices and trainees, have access to appropriate occupational medical and healthcare services. These services are designed to prevent work-related injuries and illnesses, promote employee well-being and support early identification and mitigation of occupational health risks.

Occupational Health Services:

Scope and Functions

CG has established occupational health services through a combination of on-site medical facilities, qualified medical professionals and empaneled external healthcare providers, depending on the nature and risk profile of operations.

Key Functions of Occupational Health Services

The occupational health services contribute to identification and elimination of hazards and minimization of risks through the following:

- Pre-employment and Periodic Medical Examinations
- To assess fitness for work, identify occupational health risks and monitor health trends over time.
- Health Surveillance Programs
- Targeted medical surveillance for workers exposed to specific occupational hazards (e.g., noise, dust, chemicals, ergonomic risks).
- Workplace Health Risk Identification
- Inputs from medical examinations are integrated with Hazard Identification and Risk Assessment (HIRA) processes to detect emerging occupational health risks.
- Early Detection and Prevention
- Identification of early signs of occupational illnesses and recommendation of preventive or corrective measures.

- Emergency Medical Response
  - First aid, on-site treatment and emergency referral systems for work-related injuries and illnesses.
- Health Promotion and Awareness
  - Wellness initiatives, vaccination programs, ergonomics guidance and health education sessions to improve overall workforce health.
- Ensuring Quality and Accessibility of Occupational Health Services

CG ensures the quality and accessibility of occupational health services through:

- Engagement of qualified occupational health physicians, nurses and certified medical professionals
- Periodic evaluation of empaneled hospitals and diagnostic centers
- Compliance with applicable legal requirements under occupational health and safety laws
- Standardized medical protocols and procedures
- Regular audits and reviews by EHS and management teams
- Easy access through on-site facilities, scheduled medical camps and tie-ups with nearby hospitals
- Provision of services during working hours to avoid loss of wages or inconvenience to workers
- Confidentiality of Workers' Personal Health-Related Information

CG places the highest importance on the confidentiality and integrity of workers' health data.

- Personal health records are maintained securely in physical or digital systems with restricted access.
- Access to medical information is limited strictly to authorized medical professionals and designated personnel on a need-to-know basis.
- Health data is handled in compliance with applicable data protection and privacy requirements.
- Medical information shared with management is aggregated or anonymized, focusing only on workplace risk trends and preventive actions.
- Non-Discrimination and Fair Treatment Assurance

CG ensures that workers' health information and participation in occupational health services are not used for any favorable or unfavorable treatment.

- Medical records are not used for disciplinary actions, promotions, demotions, wage decisions, or termination, except where legally mandated for safety-critical roles.
- Participation in occupational health programs is voluntary or legally mandated and does not influence performance appraisals.
- Any work restrictions or job modifications based on medical advice are implemented solely to protect the worker's health and safety, without loss of dignity or discrimination.
- Policies explicitly prohibit discrimination based on medical conditions or health status.

Also, in alignment with ISO 45001:2018, it implements Summer Safety Guidelines to manage heat stress and dehydration. These ongoing measures include providing shaded rest areas, and frequent cooling breaks to maintain a safe work environment during extreme conditions. The Company provides specific allowances for heat-intensive operations and takes steps to shield workers from heat stress through enhanced ventilation and modified work scheduling where practical. Furthermore, supervisors are empowered to stop or modify work if temperatures indicate high risk.

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

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

*Restated for definition alignment.

14. **Assessments for the year:**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

15. **Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.**

The Company has event reporting system through which CG is monitoring incidents and taking corrective actions. The System enlists activities arising out of the LTA cases. All CAPA are on track.

CG acknowledges the impact these events have on its employees, their families and the entire organization. Safety is and always will be, the paramount priority. CG is reinforcing its safety culture and implementing significant changes to prevent safety incidents. CG will continue to report on the improvements implemented in its Safety Management System.

LEADERSHIP INDICATOR

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

Yes, CG extends life insurance and compensatory packages in the event of death for its employees and workers.

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

CG integrates statutory compliance verification directly into its accounts payable operations for value chain partners - contractors. To ensure the deduction and remittance of workforce dues, the Company mandates the submission of statutory deposit challans (specifically PF and ESIC) from the preceding month as a prerequisite for the processing and clearance of current-month contractor invoices.

This financial control mechanism enforces contractor adherence to central and state regulatory frameworks, including the Employees' Provident Fund and Miscellaneous Provisions Act, 1952, the Employees' State Insurance Act, 1948 and the Payment of Bonus Act, 1965, alongside applicable state-specific Labour Welfare Fund and Professional Tax statutes.

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

Category	What are the Total no. of affected employees/ workers		What is the No. of employees/ workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY2025-26	FY2024-25	FY2025-26	FY2024-25
Employees	**0**	0	**0**	0
Workers	**0**	0	**0**	0
Total	**0**	0	**0**	0

4. **Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)**

Yes, CG facilitates transition assistance through financial well-being and retirement planning programs administered under the broader Murugappa Group framework. These initiatives specifically address the management of career endings by equipping employees with strategies for post-employment financial security. The provision of these targeted financial modules ensures personnel are prepared to manage economic transitions following retirement or the conclusion of employment.

5. **Details on assessment of value chain partners:**

	What % of value chain partners (by value of business done with such partners) that were assessed
Health and safety	17.60%
Working conditions	17.60%

6. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

CG executes Supplier Quality Process (SQP) and EHS audits to evaluate value chain partners against ISO 45001:2018 standards. These assessments identify nonconformities related to hazard controls, Personal Protective Equipment (PPE) utilization, hazardous waste disposal and chemical handling.

Upon identifying health, safety, or working condition risks, the Company classifies the findings as major or minor nonconformities and mandates a formalized Improvement Plan. The corrective action mechanism involves the following steps:

- Root Cause Analysis (RCA): The supplier must submit an RCA alongside a Corrective Action Plan with defined implementation timelines.
- Tracking and Verification: The Supplier Quality Assurance (SQA) department tracks the corrective actions through the vendor portal until the implementation is complete and verifies the effectiveness of the interventions.
- Consequence Management: Suppliers failing to implement agreed corrective actions or those demonstrating repeated safety and environmental non-compliance are subject to exclusion and de-approval from the vendor network.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

1 NO POVERTY

5 GENDER EQUALITY

11 SUSTAINABLE CITIES AND COMMUNITIES

16 PEACE AND JUSTICE STRONG INSTITUTIONS

According to Principle 4, businesses should respect the interests of and remain responsive to, all internal and external stakeholders. This section explains the governance frameworks and operational mechanisms CG utilizes to facilitate structured, data-driven stakeholder engagement. It outlines how the Company categorizes its stakeholder base, deploys a matrix of communication channels and integrates external feedback loops into its materiality assessments and capital allocation strategies.

CG structures stakeholder engagement as a foundational governance mechanism, essential for driving sustainable value creation. The Company identifies and categorizes its internal and external stakeholders: encompassing investors, workforce personnel, value chain partners, regulatory authorities and local communities; based on their operational proximity and influence on business continuity. Engagement is executed as a structured dialogue embedded within departmental operating procedures with appropriate frequencies. Utilizing a matrix of defined communication channels, ranging from digital vendor portals and quarterly investor consultations to formalized collective bargaining and community need-assessments, CG captures data on stakeholder priorities. This rigorous engagement architecture allows the Company to pre-emptively identify emerging Environmental, Social and Governance (ESG) risks, balance competing expectations and directly inform its Materiality Assessment by translating external demands into strategic business objectives.

To address these identified priorities, management executes targeted interventions across the Company, aligning capital allocation with stakeholder requirements. These functional responses range from executing stringent supplier compliance audits and facility safety upgrades to operating centralized grievance redressal mechanisms accessible to both internal personnel and external partners. By institutionalizing these feedback loops, CG integrates latest external sustainability requirements into its business strategy ensuring compliance with statutory frameworks, including the BRSR Core, while maintaining operational resilience.

ESSENTIAL INDICATORS

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

   CG maintains a strong stakeholder engagement process, where it meticulously identifies critical stakeholder groups by evaluating each group's impact on the company's value creation and conversely, the company's influence on their interests. This analysis facilitates the Company to engage with a diverse range of internal and external stakeholders, including employees, customers, suppliers, channel partners, communities and investors.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	No	AGM, Financial Information Release, Investor Presentations, Earnings Calls	AGM – Annually Others - Quarterly	To inform on how the Company is currently performing and what it plans to do in the near-term future
Employees	No	Emails, Face to Face Meetings, HR Sessions, Reward and Recognition, Employee Newsletter, Intranet, Team Building Workshops and Employee Grievance Portal, Townhall / Recognition events	Frequent and as and when required	To keep employees updated on key developments, initiatives undertaken by the Company and also for addressing their grievances and for capability building

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Dealers and Customers	No	Email, Quality Business Reviews, Channel Partner Meetings, Regular Operations Reviews and Grievance Portal	Frequent and as and when required	To acquire new customers, service the existing ones and improve customer experience.
Suppliers and Contractors	No	CG Portal for Suppliers and Vendors, Regular interactions, SQP interaction audits	As and when required / as defined frequency	Engagement on supply planning, Quality and Supply chain management, Health and Safety, Training needs and regular payments, ESG performance improvement
Communities	Yes	Multiple modes, Surveys, community events in coordination with local administrations	On Regular basis	Engagement with local communities to drive structured socio-economic development. Key focus areas include the deployment of critical rural infrastructure, specifically across healthcare, education and sanitation sectors and the execution of localized public health and hygiene awareness programs.

LEADERSHIP INDICATORS

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

   CG delegates the consultation process for economic, environmental and social topics through a structured governance framework. Direct engagement is managed by executive and operational teams, while the Board maintains oversight through the Board-level Risk Management Committee.

   The engagement and feedback mechanism operates across three levels:

   Operational Execution (ESG Team): A dedicated ESG team is mandated to formally identify material topics. This team executes structured stakeholder engagement processes and conducts the Materiality Assessment to capture external and internal ESG priorities.

   Executive Engagement (Leadership Team): The Executive Leadership Team, led by the Managing Director and CEO maintains continuous dialogue with key value chain partners, investors and internal personnel as part of regular business operations.

   Risk Management Committee: Insights and data gathered by both the ESG team and the Executive Leadership are synthesized and reported to the Board-level Risk Management Committee. The Committee reviews sustainability performance, evaluates associated enterprise risks and provides strategic direction. The consolidated feedback is subsequently presented during Board meetings, ensuring alignment of corporate strategy with stakeholder priorities.

2. **Whether stakeholder consultation is used to support the identification and management of environmental and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

   Yes, stakeholder consultation informs CG's approach to environmental and social responsibility. The insights taken from these consultations, during the Materiality Exercise, have helped in constituting CG's key policies and activities on these critical topics. Building on this valuable feedback, during the year multiple policies underwent changes to align with stakeholder priorities.

CG utilizes stakeholder consultation to directly inform its operational and supply chain activities. For example, during recent structured engagements, key value chain partners identified a requirement for capacity-building support to track and manage their own Environmental, Social and Governance (ESG) metrics.

In response to this specific feedback, the Company engineered and deployed a dedicated ESG data-capturing module within its centralized vendor portal. This functional upgrade permits suppliers to input baseline sustainability data and monitor their ongoing performance trajectories, directly translating stakeholder requirements into a formalized supply chain management activity.

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

CG executes targeted Corporate Social Responsibility (CSR) interventions to address the specific requirements of marginalized stakeholder groups, primarily focusing on healthcare accessibility, educational infrastructure and community improvement. During the reporting period, the Company partnered with specialized non-governmental organizations and trusts to execute the following engagements:

Rural Healthcare Deployment: Engaged the Wockhardt Foundation to operationalize Mobile Medical Vans in the industrial peripheries of Malanpur and Ahilyanagar. This initiative delivers primary healthcare, diagnostics and essential medicines directly to vulnerable rural populations lacking proximate medical infrastructure.

Educational Infrastructure Upgrades: Collaborated with local institutional bodies, including the Nashik Education Society, Palse Gramvikas Mandal and Zilla Parishad School (Vilholi). The Company funded structural upgrades and facility enhancements at these locations to support continued learning access for students from economically weaker sections.

Community Wellness and Rehabilitation: Partnered with Isha Outreach and the Isha Foundation to deploy rural health, ecological and community wellness programs. Additionally, the Company directed funds to The Earth Saviours Foundation to support the residential care, medical treatment and rehabilitation of indigent senior citizens and individuals.

Capacity Building and Development Grants: Executed further socio-economic development initiatives and specialized educational grants through the Prayas Foundation and the Global Growth Foundation of India.

The details of CSR activities undertaken by CG, during the year, are provided in the CSR Section of this Annual report.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

1 NO POVERTY | 4 QUALITY EDUCATION | 5 GENDER EQUALITY | 8 DECENT WORK AND ECONOMIC GROWTH | 10 REDUCED INEQUALITIES

Principle 5 requires that Companies respect and promote human rights across all operations, affirming that inherent human rights must not be compromised for commercial objectives, as established by the UN Guiding Principles on Business and Human Rights. This section details the institutional controls and execution protocols CG utilizes to integrate human rights protections into its corporate architecture. It maps out CG's structural approaches to maintaining a discrimination-free workplace, enforcing equitable employment practices and aligning its strategy with global human rights mandates, including the United Nations Global Compact (UNGC).

ESSENTIAL INDICATORS

1. CG enforces compliance policies designed to sustain a discrimination-free workplace and advance fair employment opportunities across its operations. CG evaluates and manages its human capital based on objective, meritocratic criteria, explicitly prohibiting discrimination on the basis of race, color, creed, ancestry, ethnic origin, religion, sex, nationality, age, physical disability, or marital status. Reinforcing this strategic commitment, during the year CG became a participant in the United Nations Global Compact (UNGC), embedding its foundational principles regarding human rights and labor standards directly into Company oversight.

2. The Company ensures that all employment at CG is voluntary and based on free choice. As part of its onboarding process, CG conducts background verification for all new employees and workers, including verification of identity and age-related documentation, to ensure compliance with applicable labour laws.

3. The Company has adopted a Human Rights Policy and Code of Conduct aligned with applicable labour laws and international standards, including ILO conventions, which explicitly prohibit child labour, forced labour, bonded labour and any form of coercive employment practices. These expectations are communicated to employees, contractors and business partners. CG conducts periodic reviews to identify and mitigate potential risks of human rights violations. The Company also undertakes awareness and training programs for employees, supervisors and contractors on ethical employment practices, labour rights and responsible business conduct.

4. For its contract workforce, CG embeds labour law compliance requirements within all business agreements with contractors. These agreements mandate adherence to applicable laws and CG's Code of Conduct, including provisions relating to prohibition of child labour, elimination of forced or bonded labour, payment of fair and timely wages, regulated working hours and respect for freedom of association and collective bargaining. CG expects its contractors and their workforce to align with these standards and monitors compliance through contractual obligations and oversight mechanisms.

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
EMPLOYEES						
Permanent	**2,443**	**2,443**	**100%**	2,134	581	27%
Other than permanent	**1,398**	**68**	**5%**	620	226	36%
Total	**3,841**	**2,511**	**65%**	2,754	807	29%
WORKERS						
Permanent	**1,382**	**969**	**70%**	1,274	82	6%
Other than permanent	**5,215**	**1,306**	**25%**	3,563	2,700	76%
Total	**6,597**	**2,275**	**34%**	4,837	2,782	58%

In the reporting year, CG provided training on Human rights topics such as POSH, to all its permanent employees through its "OneHour Learning" program.

On the occasion of International Human Rights Day (December 10, 2025), CG conducted a webinar for all its employees through external subject matter experts which covered:

- Principles of Human Rights under Indian law and global frameworks
- Common workplace human rights considerations, including fair working conditions, non-discrimination, wages, safety and dignity
- India's evolving labour landscape, including the new labour codes and their relevance
- CG's commitment to human rights and the company's policies, grievance mechanisms and reporting channels
- Learning through real workplace case studies

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
		Equal to Minimum Wage		More than Minimum Wage			Equal to Minimum Wage		More than Minimum Wage	
	Total (A)	No. (B)	% (B / A)	No. (C)	% (C / A)	Total (D)	No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	2,443	-	-	2,443	100%	2,134	-	-	2,134	100%
Male	2,236	-	-	2,236	100%	1,975	-	-	1,975	100%
Female	207	-	-	207	100%	159	-	-	159	100%
Other than Permanent	1,398	1,075	77%	323	23%	620	444	72%	176	28%
Male	1,328	1,037	78%	291	22%	564	431	76%	133	24%
Female	70	38	54%	32	46%	56	13	23%	43	77%
Workers										
Permanent	1,382	-	-	1,382	100%	1,274	-	-	1274	100%
Male	1,360	-	-	1,360	100%	1,254	-	-	1254	100%
Female	22	-	-	22	100%	20	-	-	20	100%
Other than Permanent	5,215	5,176	99%	39	1%	3,563	3,486	98%	77	2%
Male	4,819	4,780	99%	39	1%	3,307	3,233	98%	74	2%
Female	396	396	100%	0	0%	256	253	99%	3	1%

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

a) Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹)	Number	Median remuneration/ salary/ wages of respective category (₹)
Board of Directors (BoD)	6	22,70,000*	1	21,80,000*
Key Managerial Personnel	3	3,34,98,725	0	-
Employees other than BoD and KMP	2,233	10,25,391	207	6,33,225
Workers	1,360	5,84,376	22	5,84,676

* Includes commision paid to non-executive directors for FY2024-25, paid in FY2025-26.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages paid to females as % of total wages	5.96%	4.25%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes.

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

CG is committed to provide a platform where the human rights of all stakeholders are protected while engaging with employees, business partners and suppliers as per globally recognized guidelines on Human Rights and is committed to engage with stakeholders in a transparent and appropriate manner to address and resolve human rights related issues concerning our business activities.

A system to routinely monitor adherence to CG's human rights policy has been put in place by the human resources department and routinely monitored by an Internal Committee which allows CG to prevent any infringement of human rights and ensure that our human rights policy is adhered to. Addressing concerns relating to human rights falls under the purview of the Head of Human Resources. CG has instituted an Internal Complaints Committee (ICC) across all its manufacturing facilities and sales locations to prevent any form of discrimination and harassment.

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Filed during the year	**Pending resolution at the end of year**	**Remarks**	**Filed during the year**	**Pending resolution at the end of year**	**Remarks**
Sexual Harassment	**1**	**0**	**Case has been resolved**	0	NA	NA
Discrimination at workplace	**0**	**NA**	**NA**	0	NA	NA
Child Labour	**0**	**NA**	**NA**	0	NA	NA
Forced Labour/Involuntary Labour	**0**	**NA**	**NA**	0	NA	NA
Wages	**0**	**NA**	**NA**	0	NA	NA
Other human rights related issues	**0**	**NA**	**NA**	0	NA	NA

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	**1**	Nil
Complaints on POSH as a % of female employees and workers	**0.14%**	Nil
Complaints on POSH upheld	**1**	Nil

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

CG has instituted an Internal Committee at the Corporate level to monitor and resolve the grievances. A panel for the 'Prevention of Sexual Harassment (POSH) Committee' is chosen from the Regional Diversity Taskforce to resolve any POSH related complaint.

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

Yes. CG has Human Rights Policy and Vendor Code of conduct as a guiding instrument for the engagement with value chain partners such as suppliers.

10. **Assessments for the year:**

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

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

Not Applicable. As no significant risks / concerns were found.

LEADERSHIP INDICATOR

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

During the period, none of such business process were been modified / introduced as a result of addressing human rights grievances/complaints.

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

CG adopts a comprehensive approach to embedding human rights across all aspects of its operations. The company integrates human rights considerations into its global Sustainability, Supply Chain, Procurement and Responsible Business functions, ensuring that expert guidance supports the identification, management and mitigation of human rights risks throughout the organization. CG recognizes Human Rights Due Diligence (HRDD) as an essential process for proactively addressing actual and potential adverse impacts that the company may cause, contribute to, or be directly linked with through its business activities and relationships.

CG's human rights due-diligence framework is structured around four core components:

- Identifying and assessing actual or potential adverse human rights impacts across operations and the value chain.
- Integrating key findings from these assessments into relevant business processes and taking appropriate corrective or preventive actions.
- Tracking the effectiveness of measures implemented to address identified human rights concerns, ensuring continuous improvement.
- Communicating transparently with stakeholders, particularly affected groups, on how human rights issues are being managed and demonstrating that appropriate policies, controls and processes are in place.

CG has started assessment of suppliers for Human Rights. CG has mandated its key suppliers to share human rights related data as per BRSR Core in its vendor portal. The findings of portal based assessment inform the strategy to conduct onsite audits for suppliers.

CG has also engaged a specialist compliance and risk-management firm, to undertake Human Rights Due-Diligence across its operations. The scope of the due-diligence includes a structured review of CG's policies, operational practices, labour management processes and statutory compliance posture to identify potential or actual human rights risks across the value chain.

As part of this exercise, the agency is conducting independent evaluations, identifying areas of improvement and providing actionable insights to support mitigation planning. Their methodology includes reviewing adherence to labour laws, workplace standards, ethical practices and employee-related compliance requirements thereby helping CG ensure that human rights considerations are embedded into day-to-day operations, contractor management and governance systems.

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

CG's major sites and plant facilities are accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016.

4. **Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	17%
Discrimination at workplace	17%
Child Labour	17%
Forced Labour/Involuntary Labour	17%
Wages	17%
Others	NA

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

Not applicable.

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Principle 6 urges organizations to assess, manage and mitigate the environmental impacts arising from their direct operations and value chain activities. This section explores the environmental management framework and compliance protocols CG utilizes to minimize its ecological footprint. It also addresses how CG maintains internationally certified EHS systems, monitors statutory pollution control guidelines and directs strategic capital investments toward operational eco-efficiency.

Environmental Management and Statutory Compliance:

CG integrates environmental stewardship into its core strategy, operating under the principle that sustainable manufacturing requires a calibrated approach to resource utilization. To achieve this, CG benchmarks its production facilities against rigorous global standards. Presently, all manufacturing plants hold active Integrated Management Systems (ISO) certifications, reflecting a structured institutional approach to quality (ISO 9001), environmental management (ISO 14001) and occupational health and safety (ISO 45001).

In alignment with domestic statutory frameworks, CG's operational units across India maintain valid operational approvals from their respective State Pollution Control Boards. CG deploys continuous monitoring mechanisms across these facilities to uphold the specific environmental guidelines and emission thresholds stipulated within those regulatory consents.

Climate Transition and Adaptation Framework:

At CG, the commitment to a sustainable future is integrated into organisation's purpose and values with a dual focus on climate change mitigation and adaptation. The Board Level Risk Management committee guides this approach, ensuring that climate-related risks and opportunities are embedded within the Enterprise Risk Management (ERM) framework and strategic decision-making processes.

The organization's transition plan is designed to support the global goal of limiting warming to 1.5 deg C by aligning with the NGFS Net Zero 2050 scenario. Central to this plan is a target to achieve carbon neutrality for Scope 1 and 2 emissions by 2030, a goal supported by a comprehensive decarbonization roadmap involving renewable energy adoption, energy-efficient equipment upgrades and the integration of ESG considerations into project appraisals.

The adaptation strategy addresses physical risks identified through SSP2-4.5 and SSP5-8.5 scenario analysis. To manage impacts such as heat stress and flooding, the plan incorporates measures like passive water diversion systems and worker-safety protocols, alongside long-term investments in green infrastructure and smart manufacturing platforms. As Climate Change drives daytime temperature to unprecedented extremes, safeguarding CG's workforce against these escalating physical risks is a priority. Recognizing heat stress as a significant climate induced vulnerability and in alignment with ISO 45001:2018, CG has introduced summer safety guidelines into its adaptation strategy. These ongoing measures include providing 100% PPE compliance, access to cold water and Oral Rehydration Salts (ORS), shaded rest areas and frequent cooling breaks to maintain a safe work environment during extreme conditions.

The Company provides specific allowances for heat-intensive operations and takes steps to shield workers from heat stress through enhanced ventilation and modified work scheduling where practical. Furthermore, supervisors are empowered to stop or modify work if temperatures indicate high risk.

CG follows water management principles focused on sustainable use, including focus on reuse, recycling of water and harvesting rainwater to reduce the impact of manufacturing on local resource availability.

With a focus on stakeholder engagement to ensure resilience across the value chain, CG has transitioned toward a more data-driven engagement model with its value chain partners. By utilizing the BRSR (Business Responsibility and Sustainability Reporting) core framework, the organization has initiated collection of primary data on fuel consumption, electricity usage and other GHG emission sources from its partners. CG undertakes capacity building programs for its supply chain partners addressing climate change issues. This structured approach enables the organization to accurately map and monitor emissions throughout the supply chain, ensuring that decarbonization efforts extend beyond direct operations to encompass the entire supply chain.

For more details, please refer CG's report on Task Force for Climate related Financial Disclosure (TCFD) available at: LINK

Capital Allocation for Eco-Efficiency: Translating environmental strategy into measurable financial commitment, CG directed ₹ 6.89 Crore in specialized capital expenditure during the reporting year. These financial resources were allocated toward infrastructure upgrades, process interventions and technological deployments designed to optimize resource efficiency and reduce the Company's environmental impact.

Biodiversity Management: CG has included biodiversity as a dedicated component of its overarching Environment Policy. In its environment policy, the Company has committed to avoid deforestation and habitat loss in internationally recognized areas such as World Heritage Sites. CG integrates nature-related risk and opportunity assessments into its financial planning and strategic decision-making throughout the entire project lifecycle, spanning initial commissioning to decommissioning, closure and final site rehabilitation. Facility management teams execute operational protocols that maximize green coverage within plant perimeters and promote the protection and restoration of native flora and fauna.

These qualitative commitments currently govern CG's direct operational footprint. The formalization of quantitative targets, including base years and key performance indicators, is under internal review.

CG applies a structured mitigation hierarchy to manage its ecological footprint. To avoid negative impacts, the company integrates biodiversity considerations into project planning to avoid recognized ecological zones. CG also deploys targeted green protocols to minimize unavoidable impacts. For eg. the major manufacturing facilities like Switchgear Nashik utilizes Sewage Treatment Plants (STPs), rainwater harvesting and heat-island reduction measures to significantly reduce stress on local watersheds and micro-habitats. For restoring biodiversity, the Nashik site has engineered dedicated Butterfly and Herbal Gardens, tracking ecological diversity via the Simpson's Index and utilizes vermicomposting to remediate soil quality. CG integrates natural elements such as indoor aquariums and green spaces into its facilities to elevate workforce mental well-being. High-density planting of native trees at Nashik supports local genetics while functioning as a carbon sink.

Essential Indicators

The following calculations have been used in this section:

- PPP Adjusted Revenue in USD = Revenue in INR/IMF PPP Conversion Factor
- PPP Conversion Factor is taken as 20.34 (for FY 2025-26) and 20.66 (for FY 2024-25) as per the latest available value up to finalization of this report and is sourced from https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC/IND
- For FY 2024-25, CG had used PPP Conversion Factor (19.60) from World Bank Website. After the introduction of Industry Standards Note on Business Responsibility and Sustainability Report (BRSR) Core, CG has recalculated the intensity figures adjusted for PPP considering International Monetary Fund (IMF) Values. Accordingly, the values for 2024-25 have been restated.

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

(In Giga Joules)

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From Renewable sources		
Total Electricity Consumption (A)	**21,172**	22,874
Total fuel consumption (B)	**0**	0
Energy consumption through other sources (C)	**0**	0
Total energy consumed from renewable sources (A+B+C)	**21,172**	22,874
From non-renewable sources		
Total electricity consumption (D)	**1,52,065**	1,38,381
Total fuel consumption (E) (Diesel, LPG, LDO, Petrol)	**47,842**	36,692
Energy consumption through other sources (F)	**0**	0
Total energy consumed from nonrenewable sources (D+E+F)	**1,99,907**	1,75,073
Total energy consumed (A+B+C+D+E+F)	**2,21,079**	1,97,947
Energy intensity per rupee of turnover	**19.51**	21.21
(Total energy consumed / Revenue in ₹ Crs. from operations)		
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP in million USD)	**39.69**	43.84

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, CG's manufacturing units have carried out the evaluation of the data by an external agency as part of ISO audit through M/s Bureau Veritas.

Note

CG's manufacturing units have an Energy Management Program (EMP) - a structured approach to optimizing energy use within operations.

Energy Management Strategies -

- **Energy Audits and Assessments**
  - Conducting detailed energy audits to identify areas where energy consumption can be reduced. These audits help pinpoint inefficiencies, equipment that needs upgrading, or behavioral changes that could lead to savings. As of 31 March, 2026, four sites of CG has undergone energy audit in last 2 years and 10 more are undergoing audits.
- **Energy Efficiency Standards**
  - Establishing energy performance standards and benchmarks tailored to the manufacturing site's specific needs. These may include setting targets for energy use per unit of production/revenue.
- **Energy-saving Technologies and Practices**
  - Implementing energy-efficient technologies, such as LED lighting, high-efficiency HVAC systems, energy management software and maximize sourcing energy from renewable sources like solar.
  - Encouraging energy-saving behaviours among employees, such as turning off lights when not in use, preventing idle running of equipment, adjusting thermostat settings and using energy-efficient appliances.
- **Training and Awareness Programs**
  - Regular training sessions for employees at all levels of the organization to raise awareness about energy efficiency and how each person can contribute to reducing consumption.
- **Monitoring and Reporting**
  - Installing energy meters and sensors to continuously monitor energy consumption. Regular reporting allows the sites to identify trends, take corrective actions, where necessary and track progress toward goals.
- **Action Plan and Implementation**
  - Developing a strategic action plan that outlines specific energy-saving measures, timelines and responsibilities. These should include both short-term initiatives and long-term infrastructure upgrades.

Some of the key focus areas discovered on the basis of Energy audit results across our Sites are:

- VFD installation on air compressors
- Retrofitting of Exhaust and Wall Mounting Fans
- IoT based Energy Monitoring System
- Preventive and Predictive Maintenance
- Use of automation for Cooling tower fan operations

CG is continuously working towards implementing the same.

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

No.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	**NA**	NA*
(ii) Groundwater	**83,702**	85,631
(iii) Third party water	**2,43,760**	2,39,160
(iv) Seawater / desalinated water	**NA**	NA
(v) Others	**NA**	NA
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**3,27,462**	3,24,791
Total volume of water consumption (in kilolitres)	**3,27,462**	3,24,791
Water intensity per rupee of turnover (Water consumed / turnover in ₹ Cr.)	**28.90**	34.82
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP in million USD)	**58.78**	71.93

*The data has been restated due to recalculation

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, CG's manufacturing units have carried out the evaluation of the data by an external agency as part of ISO audit through M/s Bureau Veritas.

Note

Key improvements identified during the Water audits conducted across CG's Sites are:

- Reducing evaporation losses in Cooling Towers
- Upgradation of ETPs and STPs to meet the expansion capacity demands
- Reduce domestic water usage by adopting new technologies like water efficient taps and waterless urinals
- Implementation of rain water harvesting structures at balance sites

CG is working towards implementing the audit findings.

4. **Provide the following details related to water discharged:**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	**NA**	NA
- With treatment – please specify level of treatment	**NA**	NA
(ii) To Groundwater		
- No treatment	**NA**	NA
- With treatment – please specify level of treatment	**NA**	NA
(iii) To Seawater		
- No treatment	**NA**	NA
- With treatment – please specify level of treatment	**NA**	NA
(iv) Sent to third-parties		
- No treatment	**NA**	NA
- With treatment – please specify level of treatment	**NA**	NA
(v) Others (Gardening and Common Industrial ETP)		
- No treatment	**NA**	NA
- With treatment – please specify level of treatment (Primary, Secondary, Tertiary)	**93,428**	82,455
Total water discharged (in kilolitres)	**93,428**	82,455

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

The Company has wastewater treatment systems such as Sewage Treatment Plants (STP), Effluent Treatment Planta (ETPs) across its manufacturing facilities. Treated wastewater is used for the gardening and area cleaning purpose. In select locations, effluent water is sent to common effluent treatment plant through tankers for treatment as per conditions prescribed in respective Consent to Operate (CTO).

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	PPMV	**632**	472
SOx	Tons	**73.91**	76.88
Particulate Matter (PM)	Tons	**8.95**	10.96
Persistent Organic Pollutants (POP)	-	**-**	-
Volatile Organic Compounds (VOC)	PPM	**13.50**	12.91
Hazardous Air Pollutants (HAP)	-	**-**	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, CG's manufacturing units have carried out the evaluation of the data by an external agency as part of ISO audit through M/s Bureau Veritas.

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

Parameters	Units	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric Tonnes of CO_2 equivalent	**6,861**	6,119*
Breakup			
CO_2	Metric Tonnes of CO_2 equivalent	**2,208**	1,825
CH_4	Metric Tonnes of CO_2 equivalent	**671**	555
N_2O	Metric Tonnes of CO_2 equivalent	**49**	40
SF_6	Metric Tonnes of CO_2 equivalent	**3,933**	3,699
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available	Metric Tonnes of CO_2 equivalent	**29,929**	28,045*
Total Scope 1 and Scope 2 emission intensity per Crore Rupee of turnover (Total Scope 1 and Total Scope 2 GHG emissions/Revenue from Operations	Metric Tonnes of CO_2 equivalent/Cr. ₹ Revenue	**3.27**	3.66
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric Tonnes of CO_2 equivalent/Int Million USD Revenue	**6.66**	7.57

*The data has been restated due to recalculation

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, CG's manufacturing units have carried out the evaluation of the data by an external agency as part of ISO audit through M/s Bureau Veritas.

At the Switchgear division of CG, SF_6 is used in Gas Insulated Switchgear products. SF_6, while being an effective insulating gas, is a potent greenhouse gas. Recognizing its environmental impact, CG is proactively exploring and implementing alternative technologies that offer comparable performance with significantly reduced environmental consequences.

Calculation Methodologies:

The standards, methodologies and assumptions used for the calculations (based on operational control) are obtained from the Intergovernmental Panel on Climate Change (IPCC), Guidelines for National Greenhouse Gas Inventories 2006, the IPCC Sixth Assessment Report (with consideration of 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories), Central Electricity Authority (CEA) - CO_2 Baseline Database for the Indian Power Sector, Version 21.0, December 2025. CG's GHG inventory accounts for Carbon Dioxide (CO_2), Methane (CH_4), Nitrous Oxide (N_2O), and Sulfur Hexafluoride (SF_6). For SF_6 emissions arising from its Gas Insulated Switchgear (GIS) manufacturing operations, CG calculates the carbon dioxide equivalent (CO2e) by applying an estimated manufacturing leakage rate to the total mass of procured SF_6 gas, multiplied by the relevant Global Warming Potential (GWP) factor sourced from the IPCC AR6 guidelines.

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

Sr. No.	Initiative Undertaken	Details of the Initiative (Web-link, if any, may be provided along-with summary)	Outcome of the Initiative
	Energy Efficiency & Decarbonisation		
1	Fuel Transition	◦ Switched major heating systems across Switchgear Nashik and Power Transformers Mandideep manufacturing plants from LDO, LPG to Piped Natural Gas (PNG).	◦ Reduced overall fuel consumption\ ◦ Reduced direct emissions ◦ Reduced lowered operating costs.
2	Upgrading Plant Utilities	◦ Overhauled our utility infrastructure by installing VFD chillers, IE4 motors, BLDC fans, and motion-sensor lighting. ◦ Replaced diesel forklifts with battery-operated material handling equipment.	◦ Reduced utility power consumption ◦ Cleaner shopfloor environment. ◦ Reduced direct emissions
3	Stamping Operations Optimisation	◦ Fixed compressed air leakages and optimized overall energy use specifically within our heavy stamping operations.	◦ Saved approximately 208 MWh of electricity this year, translating to an estimated reduction of 171 tCO_2e.
4	Routine Process Improvements	◦ Continued CG's rolling upgrades of older HVAC systems and replaced legacy equipment with high-efficiency compressors and motors.	◦ Maintained steady energy savings ◦ Minimized power losses across day-to-day plant operations.

Note: CG also considers the GHG impact in its project appraisal process especially in equipment selection.

8.a How many Green credits have been generated or procured by the listed entity?

Nil

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

Parameter (in metric tonnes)	FY 2025-26 (Current Financial Year)	FY 2024-25* (Previous Financial Year)
Total waste generated		
(A) Plastic waste	43	34
(B) E-waste	17	31
(C) Battery waste	6	8
(D) Bio-medical waste	0.01	7
(E) Construction and demolition waste	16	11
(F) Radioactive waste	0	0
(G) Other Hazardous waste. Please specify, if any (Spent Oil, Paint Sludge, Varnish Cake, ETP Sludge, Waste Residues containing Oil)	272	242
(H) Other Non-hazardous waste (Food, Paper, Cardboard, Metal Scrap)	23,171	16,601
Total (A + B + C + D + E + F + G + H)	23,521	16,934
Waste intensity per rupee of turnover (Total waste generated / Revenue in ₹ Cr. from operations)	2.08	1.82
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)		
(Total waste generated / Revenue from operations adjusted for PPP in million USD)	4.22	3.75

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonne)

Parameter (in metric tonnes)	FY 2025-26 (Current Financial Year)	FY 2024-25* (Previous Financial Year)
Category of waste		
(i) Recycled (By third party)	1,917	7,653
(ii) Re-used (By third party)	1,140	287
(iii) Other recovery operations#	20,386	8,898
Total	23,443	16,838

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonne)

Parameter (in metric tonnes)	FY 2025-26 (Current Financial Year)	FY 2024-25* (Previous Financial Year)
Category of waste disposal		
(i) Incineration	22	47
(ii) Landfilling	28	49
(iii) Other disposal operations	0	0
Total	50	96

*The data has been restated.

#Other recovery operations considers the types of waste which were sent to authorized recyclers for recycle or reuse purpose.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, CG's manufacturing units have carried out the evaluation of the data by an external agency as part of ISO audit through M/s Bureau Veritas.

10. **Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.**

CG ensures compliance with the regulations of CPCB / SPCB with respect to waste management (plastic waste management rules, E- waste management rules and hazardous waste management rules).

CG has partnered with authorized waste management service providers such as recyclers, authorized transporters (in case of hazardous waste) for the management of waste across each of the above waste categories.

The quantum of waste is well within the permissible limits laid down by CPCB/SPCB in the "consent to operate" issued by them. Annual Environmental Statement are submitted to the State Pollution Control Board by the respective units.

11. **If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:**

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1	Not Applicable. The Company does not have operations/offices in/around ecologically sensitive areas.		

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Not Applicable. CG has not conducted environmental impact assessment for any projects since the project activities are not covered in the EIA notification dated September 14th, 2006 as amended till date.					

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
The Company is compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and Rules thereunder.				

LEADERSHIP INDICATORS

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

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

CG has identified one of its locations (RSD, Pithampur) to be located in an area of water stress as per the National Compilation on Dynamic Ground Water Resources of India, 2025. The volume of water withdrawal, discharge and consumption for this site has been provided in the table below.

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	**NA**	NA
(ii) Groundwater	**NA**	NA
(iii) Third party water	**10,465**	14,874
(iv) Seawater / desalinated water	**NA**	NA
(v) Others	**NA**	NA
Total volume of water withdrawal (in kilolitres)	**10,465**	14,874
Total volume of water consumption (in kilolitres)	**10,465**	14,874
Water intensity per rupee of turnover (Water consumed / turnover)	**0.92**	1.59
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment	**NA**	NA
- With treatment – please specify level of treatment	**NA**	NA
(ii) Into Groundwater		
- No treatment	**NA**	NA
- With treatment – please specify level of treatment	**NA**	NA
(iii) Into Seawater		
- No treatment	**NA**	NA
- With treatment – please specify level of treatment	**NA**	NA
(iv) Sent to third-parties		
- No treatment	**NA**	NA
- With treatment – please specify level of treatment	**NA**	NA
(v) Others (Gardening)		
- No treatment	**NA**	NA
- With treatment – please specify level of treatment	**3,335**	4,119
Total water discharged (in kilolitres)	**3,335**	4,119

2. **Please provide details of total Scope 3 emissions & its intensity, in the following format:**

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	tCO_2 Eq.	**8,27,008**	2,04,894
Total Scope 3 emissions per rupee of turnover	tCO_2 Eq./Cr. ₹ Revenue	**72.99**	21.96

Breakdown of Scope 3 emissions:

Category	Emissions for FY2025-26 (in tCO_2 eq.)	Emissions for FY2024-25 (in tCO_2 eq.)	Source for emission factors
Cat. 1 - Purchased Goods	**6,96,013**	1,43,712	US EPA EEIO
Cat. 1 - Purchased Services	**61,590**	13,290	US EPA EEIO
Cat. 2 - Capital Goods	**28,315**	6,649	US EPA EEIO
Cat. 3 - Fuel & Energy related activities	**12,381**	11,641	DEFRA
Cat. 4 - Upstream Transportation	**10,818**	22,039	US EPA EEIO
Cat. 5 - Waste Generation	**142**	82	DEFRA
Cat. 6 - Business Travel	**216**	1,838	DEFRA
Cat. 7 - Employee Commute	**5,631**	3,963	DEFRA
Cat. 9 - Downstream Transportation	**11,902**	1,680	US EPA EEIO
Total Emission	**8,27,008**	2,04,894	

Note: Assessment of Scope 3 continues to evolve with a degree of uncertainty. Numbers are reported based on available information and emission factors available at the time of publication.

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

Not applicable.

4. **If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:**

Sr. No.	Initiative Undertaken	Details of the Initiative (Web-link, if any, may be provided along-with summary)	Outcome of the Initiative
A	**Waste Reduction & Circularity**		
1	Shopfloor Kaizens	Implemented over 180 employee-driven Kaizens focused heavily on lean manufacturing and process improvements.	◦ Improved materials utilization. ◦ Reduction in scrap.
2	Advanced Paperless manufacturing	Automated data capture and introduced real-time digital monitoring for critical operations.	◦ Real-time operational control to Plant heads ◦ Eliminated significant amount of paper waste.
3	Alternate Sourcing & Design	Modification of product designs and shifted to local, alternate sourcing strategies (import substitution).	◦ Reduced the embedded waste and transport emissions associated with upstream supply chain.
4	Supplier Rationalisation	Worked closely with our vendor base to rationalise procurement and push internal recycling initiatives such as return of copper scrap and wooden packaging to suppliers.	◦ Improved overall procurement efficiency and lowered the volume of packaging and material waste.
B	**Products and Service Solutions Developed**		
5	High-Efficiency Motors (FHP Business)	Launched a new 30W-200W ECM/BLDC motor range and introduced BLDC retrofit kits for existing air circulators.	◦ Allows HVAC and industrial customers to reduce energy use on their installed systems.
6	Thermal Management (FHP Business)	Developed a new line of high-efficiency transformer cooling fans.	◦ Improved energy-efficient thermal management for large-scale utility applications.
7	Premium IE4 Lineup (LV Motors)	Expanded premium efficiency lineup by securing UL certification for NEMA series, stabilising IE4 motors up to 7.5 kW, and rolling out a heavy-duty 132 kW IE4 compressor motor.	◦ Development of green, premium-efficiency products designed for heavy industrial use.

Sr. No.	Initiative Undertaken	Details of the Initiative (Web-link, if any, may be provided along-with summary)	Outcome of the Initiative
8	Circularity & Buy-Backs (Services Business)	Introduced an end-to-end "Circularity" solution where our professional auditors assess a client's existing motor systems and offer customized buy-back programs.	◦ Product circularity by safely replacing and recycling older, inefficient customer assets.
9	Predictive Maintenance (Services Business)	Created a new Life Cycle Assessment (LCA)-based diagnostic tool for motors and generators.	◦ Helped customers extend the reliable life of their equipment without having to disrupt their plant operations.
10	Renewable Grid Support (Power Systems)	Scaled up the development and deployment of our Extra High Voltage (EHV) equipment.	◦ Supports the infrastructure needed to efficiently transmit and integrate renewable energy into the grid.
11	Green Transit (Railways Business)	Developed new propulsion systems and traction technologies tailored specifically for modern electric and battery-powered trains.	◦ Supports the shift toward electrified, sustainable mass transit.

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

Yes, CG maintains Business Continuity Management framework and a Crisis Management and Communication Plan designed to respond to disruptive events in its operations. The BCP outlines recovery strategies for critical business processes across Pre-Crisis, During Crisis, and Return to Normal phases. The governance structure including central and site teams oversee crisis evaluation, ensure employee safety, and effectively manage business recovery. This framework is reinforced by IT Disaster Preparedness and Disaster Recovery (DPDR) protocols which safeguard the mission-critical digital infrastructure and secure data connections from the Head Office with operational units.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?

Sr. No.	Value Chain Segment	Description of Significant Adverse Impact (Based on LCA Studies)	Mitigation or Adaptation Measures Taken
1	**Raw Material Extraction & Processing**	As per CG's LCA studies, raw material extraction is energy and resource-intensive and generates slag which can contaminate environment.	Deployed a digitized tracking portal to baseline upstream energy and fuel data. Actively researching alternative materials for high-emission components (e.g., evaluating alternatives to Polytetrafluoroethylene (PTFE).
2	**Inbound & Outbound Logistics**	The transportation of heavy industrial inputs and finished engineered products across large geographies contributes to our Scope 3 logistics emissions.	Deployed network optimization to minimize "lead-kilometers" and initiated a strategic shift of heavy material movement away from conventional road transport toward more energy-efficient rail and coastal shipping modes.
3	**Product Use Phase (Customers)**	CG's LCA data indicates that the use-phase is our absolute highest environmental hotspot. For AC motors, majority of total lifecycle emissions occur during operation. Because India's grid relies heavily on coal (approx. 77%), the continuous electricity draw of these motors indirectly contributes to CO_2 emissions, as well as collateral grid-level impacts like coal ash contaminants.	As use phase efficiency is the biggest lever to reduce our value-chain footprint, CG has expanded it green product lineup. CG stabilized IE4 and NEMA Premium motors and developed ECM/BLDC ranges for HVAC which addresses operational emission hotspot by reducing the power draw of installed systems.
4	**Product End-of-Life & Asset Disposal**	The improper disposal of heavy electrical assets at the end of their decades-long lifecycle poses a risk of heavy metal waste, hazardous VOCs, and environmental contamination in soil and water.	Introduced an end-to-end "Circularity" solution featuring professional energy assessments and customised buy-back programmes to promote the safe replacement, recycling, and material recovery of older assets. Deployed LCA-based predictive maintenance tools to safely extend the reliable lifespan of existing equipment, delaying the need for new resource extraction.

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

20% of value chain partners (by value of business done with such partners) were assessed for environmental impacts.

PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT.

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

Principle 7 urges companies to maintain transparency, integrity and accountability when participating in public policy advocacy and industry discourse. This section details how CG navigates sector-specific forums, contributes to sustainable business dialogues, while being engaged in advocacy of public policy.

CG actively participates in recognized trade and industry associations to advance collaborative discourse on sustainable industrial practices, technological innovation and sectoral development. Through these memberships, CG contributes to broader economic and environmental dialogues and regularly showcases its engineering capabilities at prominent industry exhibitions. Designated executive personnel represent CG across these forums. Operating under stringent institutional controls, these representatives engage in constructive regulatory discussions. In the reporting year, there were no political contributions done by CG.

CG's Code of Conduct and Business Practices mandates that all external representations remain transparent, fact-based and aligned with the company's core values, applying uniformly to all Officers, Managers, Executives and Directors of CG and entities under CG.

ESSENTIAL INDICATORS

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

CG has 8 affiliations with trade and industry chambers/ associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Bureau of Indian Standards (BIS)	National
2	Confederation of Indian Industry (CII)	National
3	Indian Electrical & Electronics Manufacturers' Association (IEEMA)	National
4	Indian Pump Manufacturers' Association	National
5	Quality Council of India (QCIA)	National
6	Society of Indian Automobile Manufacturers	National
7	Mahratta Chamber of Commerce Industries and Agriculture (MCCIA)	State
8	Bombay Chamber of Commerce & Industry	State

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

Name of authority	Brief of the case	Corrective action taken
Not Applicable, as there was no adverse orders from regulatory authorities related to anti-competitive conduct by the entity.		

LEADERSHIP INDICATORS

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

S. No.	Public policy advocated Method resorted for such advocacy	Whether information available in public domain? (Yes / No)	Frequency of review by Board (Annually / Half Yearly / Quarterly / Others – please specify)	Web Link, if available
NIL				

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

Principle 8 specifies that businesses promote inclusive growth and equitable development, a directive structurally anchored in Section 135 of the Companies Act, 2013, which requires targeted interventions for disadvantaged, vulnerable and marginalized populations. This section outlines the strategic frameworks and community engagement protocols CG deploys to operationalize its Corporate Social Responsibility (CSR) directives. It examines how CG identifies regional socio-economic priorities, allocates social capital and harmonizes its industrial presence with local developmental needs.

Corporate Social Responsibility and Community Integration:

CG treats Corporate Social Responsibility as a core operational requirement, acknowledging that sustained commercial viability relies upon the socio-economic stability of its operating environments. Through structured CSR deployments, CG integrates broader social, environmental and economic objectives into its business strategy, ensuring that social stewardship operates in tandem with its standard financial obligations.

CG manages its indirect economic impacts by directing strategic capital toward localized socio-economic development, primarily addressing healthcare accessibility, educational infrastructure, skill development, Training, Rural Development, Environmental sustainability, Promoting Sports, arts & culture and Sustainable livelihood. To understand these impacts at the regional and local levels, CG executes targeted socio-economic evaluations within its industrial peripheries. These evaluations function as localized community needs assessments, identifying critical deficits in public infrastructure and basic services.

Addressing these identified needs, CG operationalizes infrastructure and service interventions through specialized partnerships. To bridge the healthcare infrastructure gap in the industrial peripheries of Malanpur and Ahilyanagar, CG engaged the Wockhardt Foundation to deploy Mobile Medical Vans, delivering essential diagnostics and medical services directly to vulnerable rural populations lacking proximate facilities. Concurrently, to mitigate regional educational disparities, CG funded structural enhancements for local institutional bodies, including the Nashik Education Society, Palse Gramvikas Mandal and Zilla Parishad School (Vilholi), securing continuous learning access for students from economically weaker sections.

Furthermore, CG mitigates broader socio-economic vulnerabilities by deploying rural health and ecological programs via Isha Outreach and directing capital to The Earth Saviours Foundation for the residential care and rehabilitation of needy individuals. These targeted interventions, alongside specialized capacity-building grants administered through institutional partners like the Prayas Foundation, ensure CG's economic footprint translates into measurable, equitable development for its surrounding communities.

ESSENTIAL INDICATORS

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes/No)	Relevant Web link
During the reporting period, no SIA was undertaken as all the projects were below the applicability threshold.					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	No. of Project Affected Families (PAFs)	Amounts paid to PAFs in the FY (In ₹)
Not Applicable. CG doesn't have any operations / facilities / plants / offices that include land acquisition from affected / displaced landowners, hence CG doesn't have any projects that involve Rehabilitation and Resettlement (R&R).						

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

Registers are available at all plant office gates to address grievances of the community along with the option of registering grievance through CG's website.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSMEs/ small producers	**24.65%**	23.50%
Sourced directly from within India	**97%**	88%

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

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	**1.16%**	0.25%
Semi urban	**27.48%**	17.06%
Urban	**53.04%**	21.90%
Metropolitan	**18.31%**	60.79%

Categorization as per RBI Classification System - rural / semi-urban / urban / metropolitan

LEADERSHIP INDICATORS

1. **Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**

   Not applicable.

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

Sl. No.	State	Aspirational District	Amount Spent (in ₹)
1	Tamil Nadu	Virudhunagar	(Refer Note*)
2	Tamilnadu	Ramanathapuram	
3	Andhra Pradesh	YSR Kadapa	
4	Odisha	Balangir	
5	Odisha	Dhenkanal	

*__Note:__ A total amount of ₹ 3 Crore was spent towards the Gramotsavam project which also includes expenditure in the above aspirational districts.

3. a. **Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups?**

   During the year, CG did not have a preferential procurement policy.

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

   Not applicable.

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

   Not applicable.

4. **Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:**

   During the year there were no benefits derived and shared from the intellectual properties owned or acquired by the company which were based on traditional knowledge.

5. **Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.**

   Not applicable.

6. Details of beneficiaries of CSR Projects:

CSR Projects	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Mobile health van at Malanpur and Ahilyanagar	51,250	100%
Isha Outreach/ Isha Foundation Projects:		
○ Rural sports initiative/ event called 'Gramotsavam'	63,220	100%
○ Sadhanapada - Residential program to improve mental, psychological, physical well-being of individuals	837	
○ Action for Rural Rejuvenation (ARR) - Health	76,408	100%
CSR - Nashik:		
○ Construction of classrooms for ITI and provide Solar Panels for School building in Palashe Village, Nashik	22,000	
○ Demolition of old school building and construction of a new three storied building in its place in Vilholi Zilla Parishad School, Nashik	491	
○ Improve infrastructure of a residential Ashram School in Velunje Village, school run by Nashik Education Society - construction of classrooms, science labs etc.	6,800	11.76%
Contribution to Nashik Education Society's awareness event (Walkathon) on sustainability and social causes and spend for other health and social causes	350	
Global Growth Foundation of India:		
○ Integrated development of village for Social & Digital development - A Holistic Aadarsh Gram in Chas Panchayat, Ahilyanagar	5,000	100%
○ Integrated development of village for Social & Digital development - A Holistic Aadarsh Gram Amoda Village in Bhopal	5,000	
Contribution to The Earth Saviours Foundation for solar power plants, medical beds and for construction of insulated shelters	100	
Contribution to Prayas Foundation for managing and administering a Brihanmumbai Municipal Corporation (BMC) School situated at Malwani, Malad	1,700	
Contribution to IIT Bombay	-	

PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

Principle 9 expects companies to engage with and provide value to their consumers in a responsible and transparent manner. This section evaluates the institutional framework and service delivery protocols CG utilizes to sustain consumer trust. It explains CG's quality management systems, its layered cybersecurity frameworks for data protection and the mechanisms utilized for measuring customer satisfaction across the value chain.

Product Stewardship and Quality Assurance

CG operates under a standardized Quality Management System (QMS) designed to sustain product excellence and consumer safety. The company utilizes rigorous preventive controls and testing protocols to identify and address potential defects prior to customer delivery, thereby mitigating the risk of product recalls. The integrity of this QMS is validated through annual internal audits and independent external verification, with manufacturing facilities maintaining active ISO 9001 certifications.

To embed quality at the operational level, CG conducts specialized training for internal stakeholders, clearly defining their functional roles within the broader quality architecture. CG also maintains centralized grievance mechanisms that enable external stakeholders to submit complaints regarding defective products, ensuring rapid, transparent and redressal.

CG's approach to customer value creation is underpinned by its commitment to trust, transparency and ethical conduct, which form an integral part of its ESG framework.

CG is committed to creating long-term value for its customers through responsible business conduct, transparent communication and reliable product information. The Company ensures that customers are provided with accurate, clear and adequate information to enable safe, appropriate and informed use of its products and solutions.

CG engages with customers through multiple channels, including its official website, sales and service teams and designated customer support mechanisms, to address product-related queries, technical clarifications and feedback. The Company also uses digital platforms and direct customer interactions to disseminate updates related to product features, performance, safety considerations and responsible usage. In the event of product updates, changes, or operational disruptions that may impact customers, CG endeavors to communicate relevant information in a timely and transparent manner through appropriate communication channels.

IT Security & Cybersecurity Governance at CG

CG prioritizes the protection of consumer data and Company's digital transactions through a comprehensive Information Security and Cybersecurity governance framework. To ensure institutional accountability, this strategic architecture is overseen by the Risk Management Committee, through periodic evaluations of Company's cyber resilience and threat landscapes. Operational execution is directed by the CG IT Head functioning with executive management responsibility and supported by specialized roles across IT Infrastructure, Network Management, Application Development and Facility Management. Furthermore, the Company's foundational security commitments are formally captured within Information Security Policy.

To safeguard data confidentiality, integrity and availability, CG deploys tiered technical controls. These mechanisms include strict asset inventory management, physical and logical access restrictions, sensitive data encryption, firewall and router hardening, network monitoring and endpoint antivirus deployments. These combined safeguards protect information assets against unauthorized access, alteration, or non-availability across applications, databases and physical facilities.

CG continuously evaluates and mitigates security threats through well-defined incident management protocols. This active defensive posture is reinforced by continuous network monitoring, periodic vulnerability assessments and regularly scheduled penetration testing (simulated cyberattacks) to proactively validate system resilience against evolving threat vectors.

Information security accountability is also well distributed across the workforce. All personnel, contractors and third-party users are mandated to follow established controls and promptly report vulnerabilities via dedicated internal escalation mechanisms, with line managers held accountable for departmental compliance. Furthermore, third-party software development and infrastructure access are governed through robust non-disclosure agreements, data protection clauses and supervised, need-to-know permissions.

Advancing business continuity, CG maintains resilient IT recovery measures, including secure off-site data mirroring, disaster recovery alignment and routine restoration testing. Validating these internal controls, the data centers engaged by CG undergo rigorous annual internal audits, complemented by independent external certification to internationally recognized standards, including ISO/IEC 27001. To cultivate a highly vigilant digital culture, Information security awareness training is delivered during induction and reinforced periodically through company-wide communications and updates. These efforts help build a strong security-aware culture across the workforce.

The Company places strong emphasis on safety and reliability, particularly given the nature of its electrical equipment and industrial solutions. Accordingly, CG incorporates appropriate safety symbols, cautionary statements and installation and operating instructions to mitigate risks associated with improper handling or use. Marketing and promotional communications are designed to be ethical, factual and non-misleading, ensuring that claims related to product performance, efficiency, or benefits are supported by technical validation and internal review processes.

Customer Engagement and Satisfaction Metrics

CG utilizes advanced digital platforms to deliver responsive, transparent and seamless interactions, elevating the overall consumer experience. Currently, CG's customer base actively utilizes the Company's online sales and service portals for information exchange.

To evaluate service efficacy, CG executes Customer Satisfaction surveys on a periodic basis. The diagnostic feedback captured from these assessments is reviewed by management to implement targeted process improvements, fortifying long-term market trust and ensuring continuous alignment with evolving customer expectations.

ESSENTIAL INDICATORS

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

   CG maintains a multi-channel, Company-wide grievance redressal framework designed to capture, evaluate and resolve consumer complaints and feedback. To facilitate immediate response, CG operates a dedicated customer support desk and a continuous (24/7) toll-free communication facility. These centralized nodes are supported by a distributed network of specialized service centers and dedicated technical response teams, engineered to manage and mitigate operational incidents efficiently.

   External stakeholders and consumers can directly register formal grievances through CG's designated digital infrastructure, i.e., the centralized support matrix (https://www.cgglobal.com/countrywide_contact) and established email protocols (help@cgglobal.com).

   To ensure that localized feedback drives company-wide improvement, through appropriate corrective actions, the management team executes periodic root-cause analyses on logged grievances.

   Beyond grievance management, CG deploys proactive stakeholder engagement protocols. Front-line commercial executives execute structured, periodic interactions with consumers and channel partners to capture qualitative feedback, anticipate evolving industrial requirements and address pending operational issues. CG also facilitates interactive forums, encompassing technical seminars, dealer conferences, operational workshops and facility tours, to continuously integrate customer insights into its broader strategic decision-making processes.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	0%
Safe and responsible usage	92%
Recycling and/or safe disposal	92%

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	Not Applicable	-	Nil	Not Applicable	-
Advertising	Nil	Not Applicable	-	Nil	Not Applicable	-
Cyber-security	Nil	Not Applicable	-	Nil	Not Applicable	-
Delivery of essential services	Nil	Not Applicable	-	Nil	Not Applicable	-
Restrictive Trade Practices	Nil	Not Applicable	-	Nil	Not Applicable	-
Unfair Trade Practices	Nil	Not Applicable	-	Nil	Not Applicable	
Other	Nil	Not Applicable	-	Nil	Not Applicable	

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

	Number	Reasons for recall
Voluntary recalls	Nil	NA
Forced recalls	Nil	NA

5. **Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.**

Yes. CG has policy on cyber security and risks related to data privacy. The policy is available on CG's website accessible at: LINK

CG's Information Security Policy is aligned with ISO 27002, COBIT and NIST standards which provides the overarching structure for risk management, compliance and security controls. CG maintains a continuous improvement approach to information security, with the policy and associated controls reviewed regularly to ensure suitability, adequacy and effectiveness in response to changing business and technology environments. Internal audits, external compliance assessments, password policy reviews, vulnerability assessments and configuration baseline checks are performed periodically to identify gaps and strengthen controls.

6. **Provide details of any corrective actions taken or underway on issues relating to advertising and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.**

Not Applicable, as there were no issues reported and received on issues relating to advertising and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

7. **Provide the following information relating to data breaches.**

   a. **Number of instances of data breaches**

   Nil for the reporting year

   b. **Percentage of data breaches involving personally identifiable information of customers**

   Not applicable

   c. **Impact, if any, of the data breaches**

   Not applicable

LEADERSHIP INDICATORS

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).

The information on CG's products and services can be obtained from the "Our Business" and "Product Search" tab in CG's website.

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

In line with applicable regulatory requirements and industry standards, CG provides relevant product information through product labels, instruction manuals, technical datasheets, catalogues and other accompanying documentation, including specifications, usage guidelines, safety instructions, warnings and handling or maintenance requirements, as applicable.

CG enables interactive platforms such as technical seminars, dealer meets, operational workshops and facility visits to inform customers about safe and responsible usage of products and services.

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

CG does not supply products that are covered under essential services.

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

CG displays product information on the product as per applicable IS / IEC standards.

During FY 2025-26, CG carried out a customer satisfaction survey for its FHP / Single Phase Motors business covering dealers and direct OEM customers across India through field visits and face-to-face interactions conducted during June – July 2025. The survey used a structured questionnaire comprising 23 questions rated on a 1–5 scale, covering product range, application suitability, efficiency, quality, price, delivery, after-sales response, spare availability, customer visits and training on product usage. Responses from 54 dealers / direct OEM customers were analysed, with an overall score of ~80%, indicating positive customer sentiment. For parameters scoring below predefined threshold, root causes were identified and corrective actions were initiated with relevant stakeholders.

ENGAGING SUPPLY CHAIN ON SUSTAINABILITY

CG integrates environmental and social stewardship into its upstream supply chain through structured digital assessments, physical audit protocols and proactive capacity-building frameworks. To manage and mitigate actual and potential negative impacts, the company establishes clear baseline expectations via its Vendor Code of Conduct and Supply Chain Sustainability Policy, which are contractually integrated into supplier agreements.

To effectively prioritize ESG due diligence, CG utilizes a defined materiality threshold based on procurement value. Aligned with SEBI's BRSR Core requirements, the company engages key upstream value chain partners that cumulatively constitute up to 75% of its total purchase value during the year. To evaluate existing suppliers, CG has deployed a customized ESG data collection module integrated into its centralized Vendor Portal. This digital system helps screen partners against pre-defined environmental and social criteria, requiring disclosures on:

- Environmental Criteria: Energy consumption (renewable vs. non-renewable), greenhouse gas (GHG) footprint, hazardous waste management and the presence of ISO 14001 and ISO 50001 certifications.
- Social & Governance Criteria: Adherence to labor laws, human rights protections, zero tolerance for child labor, ethical conduct and the presence of ISO 45001 or ISO 27001 certifications as applicable. Furthermore, the system flags historical non-compliances regarding health, safety and environmental permits.

Beyond digital screening, CG evaluates ongoing compliance through physical, site-level Supplier Quality Process (SQP) which includes EHS audits. These audits evaluate partners against ISO 45001:2018 standards and statutory frameworks. As per the company's standardized EHS audit protocols, the suppliers are assessed on the communication of EHS policies, the identification of major occupational hazards, the mandatory utilization of Personal Protective Equipment (PPE), adherence to Material Safety Data Sheets (MSDS) for chemical handling and the secure disposal of hazardous waste. The observations are classified as major or minor nonconformities and a proper Corrective Action Plan is set in place to ensure remediation with defined timelines and a tracking mechanism.

CG supports and incentivizes its supply chain through technical upskilling. The company organizes capacity-building sessions for its supplier representatives to explain sustainability concepts, clarify reporting requirements, guide them on environmental and social metrics and elevate the overall maturity of their sustainability systems.

Building upon the company's digitized vendor assessment framework, the aggregated BRSR Core performance data for the 40 no. of upstream partners, contributing to 17.20% of CG's total procurement value, who successfully submitted their metrics during this reporting cycle is detailed in the table below.

BRSR Core Disclosure for Value Chain

Sr. No.	Attribute	Parameter	Measurement	FY2025-26	FY2024-25
1	Green-house Gas (GHG) footprint	Total Scope 1 emissions	In $MtCO_2e$	**16,010**	5,293
		Total Scope 2 emissions	In $MtCO_2e$	**179**	106
		Total Scope 1 and 2 Emissions	In $MtCO_2e$	**16,189**	5,399
		Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP	In $MtCO_2e$ / Mn USD (adjusted for PPP)	**685**	841
2	Water footprint	Total volume of water consumption	In kL	**8,643**	9,336
		Water intensity per rupee of turnover adjusted for PPP	(kL / Mn USD) (adj for PPP)	**366**	193
		Total water discharge to Surface	In kL	**-**	-
		Total water discharge to Ground	In kL	**-**	-
		Total water discharge to Third Party	In kL	**3,732**	1,239
		Total volume of Water Discharge	In kL	**3,732**	1,239
3	Energy footprint	Energy consumption from Renewable Sources	In GJ	**271**	0
		Energy consumption from Non-Renewable Sources	In GJ	**901**	535
		Total energy consumed	In GJ	**1,172**	535
		Energy intensity per rupee of turnover adjusted for PPP	(GJ / Mn USD) (adj for PPP)	**50**	83
		% of energy consumed from renewable sources	In % terms	**23%**	0%
4	Enhancing Employee Wellbeing and Safety	Details of safety related incidents for employees and workers	Number of Permanent Disabilities	**3**	2
			No. of fatalities	**14**	2
5	Enabling Inclusive Development	Input material sourced from MSME sources as % of total purchases	In % terms – As % of total purchases by value	**40.43%**	42.24%
6	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers	In % terms	**0**	0

Statement of use	CG Power and Industrial Solutions Limited has reported the information cited in this GRI Content Index for the period 01 April, 2025 to 31 March, 2026 with refrence to GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	BRSR REFERENCE LOCATION	OMISSION EXPLANATION	GRI SECTOR STANDARD REF. NO.
General disclosures				
GRI 2: General Disclosures 2021	2-1 Organizational details	Sec A - I.1, I.2, I.5, I.6 Page no. 116		
	2-2 Entities included in the organization's sustainability reporting	Sec A - I.13, I.21 Page no. 116,118		
	2-3 Reporting period, frequency and contact point	Sec A - I.6, I.9, I.12 Page no. 116		
	2-4 Restatements of information	BRSR Section A Introduction Page no. 116		
	2-5 External assurance	Sec A - I.14, I.15 Page no. 116		
	2-6 Activities, value chain and other business relationships	Sec A - I.15, I.14, I.16, I.17 Sec C - P9.L1 Page no. 116, 117, 169		
	2-7 Employees	Sec A - I.20 (a & b) Page no. 117		
	2-8 Workers who are not employees	Sec A - I.20 (a & b) Page no. 117		
	2-9 Governance structure and composition	Sec B - Q9 Page no. 124		
	2-10 Nomination and selection of the highest governance body	Sec B – Q8, Q9 Page no. 124		
	2-11 Chair of the highest governance body	Sec B – Q9 Page no. 124		
	2-12 Role of the highest governance body in overseeing the management of impacts	Sec B - Q7 Sec C - P4.L1 Page no. 124, 125		
	2-13 Delegation of responsibility for managing impacts	Sec B - Q8 Sec C - P4.L1 Page no. 124, 125		
	2-14 Role of the highest governance body in sustainability reporting	Sec B - Q7 Page no. 124		
	2-15 Conflicts of interest	Sec C - P1.E6, P1.L2 Page no. 126, 127		
	2-16 Communication of critical concerns	Sec C – P4.L1, P4.L2, P5.E5 Page no. 145, 149		
	2-17 Collective knowledge of the highest governance body	Board of Directors' Profile, Sec C - P1.E1 Page no. 15, 125		
	2-18 Evaluation of the performance of the highest governance body	"Board Effectiveness Evaluation" write up in Corporate Governance section Page no. 92		

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	BRSR REFERENCE LOCATION	OMISSION EXPLANATION	GRI SECTOR STANDARD REF. NO.
	2-19 Remuneration policies	Sec C - P5.E3 Page no. 148		
	2-20 Process to determine remuneration	Refer "NOMINATION AND REMUNERATION COMMITTEE" write up in Corporate Governance section Page no. 95		
	2-21 Annual total compensation ratio	Section P3 Introduction Page no. 132		
	2-22 Statement on sustainable development strategy	Sec B - Q7 Page no. 114		
	2-23 Policy commitments	Sec B - Q1, Q3 Page no. 123		
	2-24 Embedding policy commitments	Sec B - Q2 Sec C - P1.L1, P5.E1, P5.E8 Page no. 123, 125, 147, 149		
	2-25 Processes to remediate negative impacts	Sec A - I.23 Sec C - P1.E6, P3.E6, P3.E13, P5.E5, P5.E6, P5.E7, P5.L1, P8.E3, P9.E1 Page no. 119, 126, 135, 142, 149		
	2-26 Mechanisms for seeking advice and raising concerns	Sec A - I.25 Sec C - P3.E6, P8.E3, P9.E1 Page no. 116, 135, 163, 167		
	2-27 Compliance with laws and regulations	Sec C - P1.E2, P1.E3, P6.E12 Page no. 125, 158		
	2-28 Membership associations	Sec C - P7.E1, P7.L1 Page no. 162		
	2-29 Approach to stakeholder engagement	Sec A - I.25 Sec C - P4.E1, P4.E2, P4.L1, P4.L3. P9.E1 Page no. 120, 162, 167		
	2-30 Collective bargaining agreements	Sec C - P3.E7 Page no. 136		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sec A - I.26 Sec C - P4.E2, P4.L2, P5.L2 Page no. 120, 146, 150		
	3-2 List of material topics	Sec A - I.26 Page no. 120		
Biodiversity				
GRI 3: Material Topics 2021	3-3 Management of material topics	Sec A - I.26 Page no. 120		
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss	Sec C Principle 6 Introduction Page no. 151		
	101-2 Management of biodiversity impacts	Sec C - P6.E11 Page no. 158		

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	BRSR REFERENCE LOCATION	OMISSION EXPLANATION	GRI SECTOR STANDARD REF. NO.
	101-3 Access and benefit-sharing	Sec C Principle 6 Introduction Page no. 151		
	101-4 Identification of biodiversity impacts	Sec C - P6.E11 Page no. 158		
	101-5 Locations with biodiversity impacts	Sec C - P6.E11 Page no. 158		
	101-6 Direct drivers of biodiversity loss	Sec C - P6 E11 Page no. 158		
	101-7 Changes to the state of biodiversity	Sec C - P6 E12 Page no. 158		
	101-8 Ecosystem services	Sec C Principle 6 Introduction Page no. 151		
Climate Change				
GRI 3: Material Topics 2021	3-3 Management of material topics	Sec A - I.26 Page no. 120		
GRI 102: Climate Change 2025	102-1 Transition plan for climate change mitigation	Sec C - P6 Introduction Page no. 151		
	102-2 Climate change adaptation plan	Sec C - P6 Introduction Page no. 151		
	102-3 Just transition	Sec C - P6 Introduction Page no. 151		
	102-4 GHG emissions reduction targets and progress	Sec B - Q5, Q6 Page no. 123, 124		
	102-5 Scope 1 GHG emissions	Sec C - P6.E6 Page no. 155		
	102-6 Scope 2 GHG emissions	Sec C - P6.E6 Page no. 155		
	102-7 Scope 3 GHG emissions	Sec C - P6.L4 Page no. 160		
	102-8 GHG emissions intensity	Sec C - P6.E6, P6.L4 Page no. 155, 160		
	102-9 GHG removals in the value chain	Sec C - P6.E7 Page no.155		
	102-10 Carbon credits	Sec C - P6.L8 Page no. 161		
Energy				
GRI 3: Material Topics 2021	3-3 Management of material topics	Sec A - I.26 Page no.120		
GRI 103: Energy 2025	103-1 Energy policies and commitments	Sec B - Q1 Page no. 123		
	103-2 Energy consumption and self-generation within the organization	Sec C - P6.E1 Page no. 152		
	103-3 Upstream and downstream energy consumption	VCP Core, Sec C - P6.E1 Page no. 152, 169		
	103-4 Energy intensity	Sec C - P6.E1 Page no. 152		
	103-5 Reduction in energy consumption	Sec C - P6.E8 Page no. 156		

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	BRSR REFERENCE LOCATION	OMISSION EXPLANATION	GRI SECTOR STANDARD REF. NO.
Economic performance				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed			
	201-2 Financial implications and other risks and opportunities due to climate change		Disclosure 201-2 from GRI 201: Economic Performance 2016 has been revised and will be superseded by GRI 102: Climate Change 2025 with the effective date of 1 January 2027. Earlier adoption of GRI 102 is encouraged.	
	201-3 Defined benefit plan obligations and other retirement plans			
	201-4 Financial assistance received from government			
Market presence				
GRI 3: Material Topics 2021	3-3 Management of material topics	Sec A - I.26 Page no. 120		
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Sec C - P5.E2 Page no. 148		
	202-2 Proportion of senior management hired from the local community	Sec C - P3 Introduction Page no. 131		
Indirect economic impacts				
GRI 3: Material Topics 2021	3-3 Management of material topics	Sec C - P8 Introduction Page no. 163		
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Sec C - P8.L2, P8.L6 Page no. 165		
	203-2 Significant indirect economic impacts	Sec C - P8.E4, P8.E5, P8.L2 Page no. 164, 165		
Procurement practices				
GRI 3: Material Topics 2021	3-3 Management of material topics	Sec A - I.26 Page no. 120		
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Sec C - P8.E4 Page no. 165		
Anti-corruption				
GRI 3: Material Topics 2021	3-3 Management of material topics	Sec A - I.26 Page no. 120		
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Sec C - P1.E4, P1.E5 Page no. 125, 126		
	205-2 Communication and training about anti-corruption policies and procedures	Sec C - P1.E1, P1.L1 Page no. 125, 127		
	205-3 Confirmed incidents of corruption and actions taken	Sec C - P1.E7 Page no. 126		

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	BRSR REFERENCE LOCATION	OMISSION EXPLANATION	GRI SECTOR STANDARD REF. NO.
Anti-competitive behavior]				
GRI 3: Material Topics 2021	3-3 Management of material topics	Sec A - I.26 Page no. 120		
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Sec C - P7.E2 Page no. 162		
Materials				
GRI 3: Material Topics 2021	3-3 Management of material topics	Sec A - I.26 Page no. 120		
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Sec C - P2.L3, P2.L4, P2.L5 Page no. 130		
	301-2 Recycled input materials used	Sec C - P2.L3, P2.L4 Page no. 130		
	301-3 Reclaimed products and their packaging materials	Sec C - P2.L4, P2.L5 Page no. 130		
Energy				
GRI 3: Material Topics 2021	3-3 Management of material topics			
GRI 302: Energy 2016	302-1 Energy consumption within the organization		GRI 302: Energy 2016 has been revised and will be superseded by GRI 103: Energy 2025 with the effective date of 1 January 2027. Earlier adoption of GRI 103 is encouraged.	
	302-2 Energy consumption outside of the organization			
	302-3 Energy intensity			
	302-4 Reduction of energy consumption			
	302-5 Reductions in energy requirements of products and services			
Water and effluents				
GRI 3: Material Topics 2021	3-3 Management of material topics	Sec A - I.26 Page no. 120		
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Sec C - P6.E3, P6.E4, P6.E11 Page no. 154, 158		
	303-2 Management of water discharge-related impacts	Sec C - P6.E4 Page no. 154		
	303-3 Water withdrawal	Sec C - P6.E3, P6.L1 Page no. 154, 159		
	303-4 Water discharge	Sec C - P6.E4, P6.L1 Page no. 154, 159		
	303-5 Water consumption	Sec C - P6.E3, P6.L1 Page no. 154, 159		
Emissions				
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions		Disclosures 305-1 to 305-5 from GRI 305: Emissions 2016 have been revised and will be superseded by GRI 102: Climate Change 2025 with the effective date of 1 January 2027. Earlier adoption of GRI 102 is encouraged.	
	305-2 Energy indirect (Scope 2) GHG emissions			
	305-3 Other indirect (Scope 3) GHG emissions			
	305-4 GHG emissions intensity			
	305-5 Reduction of GHG emissions			

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	BRSR REFERENCE LOCATION	OMISSION EXPLANATION	GRI SECTOR STANDARD REF. NO.
	305-6 Emissions of ozone-depleting substances (ODS)			
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions			
Spills				
GRI 3: Material Topics 2021	3-3 Management of material topics	Sec A - I.26 Page no. 120		
GRI 306: Effluents and Waste 2016	306-3 Significant spills	Sec C - P6.E9 Page no. 157		
Waste				
GRI 3: Material Topics 2021	3-3 Management of material topics	Sec A - I.26 Page no. 120		
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Sec C - P2.E3, P2.L2, P6.E9 Page no. 129, 130		
	306-2 Management of significant waste-related impacts	Sec C - P2.E3, P2.L2, P6.E9 Page no. 129, 130		
	306-3 Waste generated	Sec C - P6.E9 Page no. 157		
	306-4 Waste diverted from disposal	Sec C - P6.E9 Page no. 157		
	306-5 Waste directed to disposal	Sec C - P6.E9 Page no. 157		
Supplier environmental assessment				
GRI 3: Material Topics 2021	3-3 Management of material topics	Value Chain Partner write up Page no. 169		
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Sec C - P2.E2 Page no. 129		
	308-2 Negative environmental impacts in the supply chain and actions taken	Sec C - P6.L6 Page no. 161		
Employment				
GRI 3: Material Topics 2021	3-3 Management of material topics	Principle 3 Introduction Page no. 131		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Sec A - I.22 Page no. 118,		
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Sec C - P3.E1, P3.L1 Page no. 134, 142		
	401-3 Parental leave	Sec C - P3.E5 Page no. 135		
Labor/management relations				
GRI 3: Material Topics 2021	3-3 Management of material topics	Principle 3 Introduction Page no. 131		
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	P3 Introduction Page no. 131		

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	BRSR REFERENCE LOCATION	OMISSION EXPLANATION	GRI SECTOR STANDARD REF. NO.
Occupational health and safety				
GRI 3: Material Topics 2021	3-3 Management of material topics	Principle 3 Introduction Page no. 131		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Sec C - P3.E10 Page no. 137		
	403-2 Hazard identification, risk assessment, and incident investigation	Sec C - P3.E10, P3.E12 Page no. 137, 140		
	403-3 Occupational health services	Sec C - P3.E10 Page no. 137		
	403-4 Worker participation, consultation, and communication on occupational health and safety	Sec C - P3.E10 Page no. 137		
	403-5 Worker training on occupational health and safety	Sec C - P3.E8, P5.E1 Page no. 136. 147		
	403-6 Promotion of worker health	Sec C - P3.E10 Page no. 137		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sec C - P3.L10 Page no. 137		
	403-8 Workers covered by an occupational health and safety management system	Sec C - P3.E14, P3.L5 Page no. 142, 143		
	403-9 Work-related injuries	Sec C - P3.E11 Page no. 140		
	403-10 Work-related ill health	Sec C - P3.E11, P3.E12, P3.E15 Page no. 140, 142		
Training and education				
GRI 3: Material Topics 2021	3-3 Management of material topics	Principle 3 Introduction Page no. 131		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Sec C - P5.E1, P3.E8 Page no. 147		
	404-2 Programs for upgrading employee skills and transition assistance programs	Sec C - P3.E8, P3.L4 Page no. 136, 143		
	404-3 Percentage of employees receiving regular performance and career development reviews	Sec C - P3.E9 Page no. 137		
Diversity and equal opportunity				
GRI 3: Material Topics 2021	3-3 Management of material topics	Principle 3 Introduction Page no. 131		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Sec A - I.21 Page no. 118		
	405-2 Ratio of basic salary and remuneration of women to men	Sec C - P5.E3b Page no. 148		
Non-discrimination				
GRI 3: Material Topics 2021	3-3 Management of material topics	Principle 5 Introduction Page no. 147		
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Sec C - P5.E6 Page no. 149		

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	BRSR REFERENCE LOCATION	OMISSION EXPLANATION	GRI SECTOR STANDARD REF. NO.
Freedom of association and collective bargaining				
GRI 3: Material Topics 2021	3-3 Management of material topics	Principle 5 Introduction Page no. 147		
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Sec C - P3.E7 Page no. 136		
Child labor				
GRI 3: Material Topics 2021	3-3 Management of material topics	Principle 5 Introduction Page no. 147		
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	P5 Introduction Page no. 147		
Forced or compulsory labor				
GRI 3: Material Topics 2021	3-3 Management of material topics	Principle 5 Introduction Page no. 147		
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Principle 5 Introduction Page no. 147		
Security practices				
GRI 3: Material Topics 2021	3-3 Management of material topics		Not Material for CG	
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures			
Rights of Indigenous Peoples				
GRI 3: Material Topics 2021	3-3 Management of material topics		Not Material for CG	
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples			
Local communities				
GRI 3: Material Topics 2021	3-3 Management of material topics	Principle 8 Introduction Page no. 163		
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Sec C - P6.L11, P8.E1, P8.E2, P8.E3, P8.L1, P8.L2, P8.L6 Page no. 158, 163, 164, 165		
	413-2 Operations with significant actual and potential negative impacts on local communities	Sec C - P8.E2 Page no. 163		
Supplier social assessment				
GRI 3: Material Topics 2021	3-3 Management of material topics	Principle 3 and Principle 5 Introduction Page no. 131, 147		
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Sec C - P2.E2, P5.L4 Page no. 129, 150		
	414-2 Negative social impacts in the supply chain and actions taken	Sec C - P3.L5, P3.L6, P5.L4, P5.L5 Page no. 143, 150		

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	BRSR REFERENCE LOCATION	OMISSION EXPLANATION	GRI SECTOR STANDARD REF. NO.
Public policy				
GRI 3: Material Topics 2021	3-3 Management of material topics	Principle 7 Introduction Page no. 162		
GRI 415: Public Policy 2016	415-1 Political contributions	Sec C - P7 (Introduction) Page no. 162		
Customer health and safety				
GRI 3: Material Topics 2021	3-3 Management of material topics	Principle 9 Introduction Page no. 166		
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Principle 9 Introduction Page no.166		
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Sec C - P9.E4 Page no. 168		
Marketing and labeling				
GRI 3: Material Topics 2021	3-3 Management of material topics	Principle 9 Introduction Page no. 166		
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Sec C - P9.E2, P9.L4 Page no. 167, 169		
	417-2 Incidents of non-compliance concerning product and service information and labeling	Sec C - P9.E2 Page no.167		
	417-3 Incidents of non-compliance concerning marketing communications	Sec C - P9.E2 Page no. 167		
Customer privacy				
GRI 3: Material Topics 2021	3-3 Management of material topics	Principle 9 Introduction Page no. 166		
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Sec C - P9.E3, P9.E7 Page no. 168		

INDEPENDENT LIMITED / REASONABLE ASSURANCE REPORT ON BUSINESS RESPONSIBILITY SUSTAINABILITY REPORT IN CG POWER & INDUSTRIAL SOLUTIONS LIMITED

To the Board of Directors
CG Power & Industrial Solutions Limited
Prabhadevi, Mumbai

We have undertaken to perform a Reasonable Assurance for Business Responsibility and Sustainability Report [hereinafter "BRSR"] 'Core Key Performance Indicators (KPIs)', Limited Assurance for 'Essential & Leadership Indicators of BRSR other than Core KPIs', Limited Assurance for BRSR Core KPIs pertaining to Value Chain Partners, and Limited assurance for Global Reporting Initiative (GRI) standards 2021 for specific KPIs as identified in Appendix 1 for CG Power and Industrial Solutions Limited vide Engagement Letter dated 22nd January 2026 in respect of the agreed BRSR & GRI in accordance with the criteria stated below. This is included in BRSR of the company for the financial year ended 31st March 2026.

This engagement was conducted by a multidisciplinary team including assurance practitioners, social governance and environmental experts.

Criteria

The criteria used by the Company to prepare the Identified Sustainability Information is as per:

1. The guidelines issued by Securities and Exchange Board of India (SEBI) in accordance with the circulars:
   - Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 captioned "Master circular for compliance with the provisions of the Security and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities", dated 11th November 2024.
   - SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated 28th March 2025.
2. The GRI Standards 2021, comprising the GRI Universal Standards (GRI 1, GRI 2, GRI 3) and applicable Topic Standards, as adopted and disclosed by the Company in its GRI Content Index for the financial year ended 31st March 2026.

This engagement was conducted by a multidisciplinary team including assurance practitioners, social, governance and environmental experts.

Identified Sustainability Information

The identified Sustainability Information for the year ended 31 March, 2026 is summarised below as per Appendix 1.

The areas for which limited / reasonable Assurance is undertaken is also given in the Appendix 1 to the report.

Our limited / reasonable assurance engagement was with respect to the year ended 31 March, 2026 information only unless otherwise stated and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR and, therefore, do not express any conclusion thereon.

Management's Responsibility

The Company's management is responsible for:

1. Selecting or establishing suitable criteria for preparing the Sustainability Information;
2. Considering applicable laws and regulations, if any, related to reporting on Sustainability Information;
3. Identification of key aspects, engagement with stakeholders, content, preparation, and presentation of the Identified Sustainability Information in accordance with the Criteria.
4. Preparation and fair presentation of the GRI Content Index, including the identification of material topics in accordance with GRI 3: Material Topics 2021, and the selection of applicable GRI Topic Standards; and

This responsibility includes design, implementation, and maintenance of internal control relevant to the preparation of BRSR and GRI-aligned disclosures, and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error.

Inherent Limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities. This is particularly relevant to GRI disclosures, where certain qualitative indicators are subject to management judgement and interpretation.

Our independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of Code of Ethics issued by Institute of Charted Accountants of India and have the required competencies and experience to conduct this assurance engagement.

The firm applies Standard on Quality Control (SQC) 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information and Other Assurance and Related Services Engagements" issued by the Institute of Chartered Accountants of India (ICAI) and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a Reasonable and Limited assurance conclusion, as applicable

and given in the Appendix 1 to this report on the Identified Sustainability Information – including the GRI Standards 2021 disclosures - based on the procedures we have performed and evidence we have obtained;

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, "Assurance Engagements on Sustainability Information", issued by the ICAI and ISAE 3000 issued by International Auditing & Assurance Standards Board (IAASB) and as recommended by SEBI. This standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information are prepared, in all material respects, in accordance with the Reporting Criteria. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances;

For the purpose of limited assurance, this standard requires that we plan and perform our engagement to obtain limited assurance about whether the Identified Sustainability Information is free from material misstatement;

A limited assurance engagement involves:

1. Assessing the suitability in the circumstances of the Company's use of the Criteria (including GRI standards 2021) as the basis for the preparation of the Identified Sustainability Information;
2. Assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error;
3. Responding to the assessed risks as necessary in the circumstances; and
4. Evaluating the overall presentation of the Identified Sustainability Information; including the GRI Content Index.

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, analytical procedures and agreeing or reconciling with underlying records.

Basis of Opinion:

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Obtained an understanding of the identified sustainability information and related disclosures, including the GRI Standards 2021 disclosures as presented in the GRI Content Index;
- Obtained an understanding of the assessment criteria pertaining to BRSR and including the GRI Universal Standards (GRI 1, GRI 2, GRI 3) and applicable GRI Topic standards and their suitability for the evaluation and / or measurements of the identified sustainability information;
- Made enquiries of Company's Management, including those responsible for, Environmental, Social, Governance (ESG), Corporate Social Responsibility (CSR'), GRI reporting and those with responsibility for managing the Company's BRSR and GRI Content Index;
- Obtained an understanding and performed an evaluation of the design of the key systems, processes, and controls for managing, recording, and reporting on the Identified Sustainability Information including GRI indicators at the sites and corporate office visited;
- Based on that understanding, the risks that the selected information may be materially misstated and determining the nature, timing, and extent of further procedures;
- Checked the consolidation for 16 plant sites, regional offices and corporate office under the reporting boundary (as mentioned in the BRSR) for ensuring the completeness of data being reported;
- Based on above understanding and the risks that the identified sustainability information may be materially misstated, determined the nature, timing, and extent of further procedures;
- Performed substantive testing on a sample basis of the Identified Sustainability information at corporate head office, and 10 plant sites located at Ahilyanagar, Nashik, Mandideep to verify that data had been appropriately measured with underlying documents recorded, collated, and reported;
- Assessed records and performed testing including recalculation of sample data;
- Reviewed records and performed testing including recalculation of sample data;
- Assessed the level of adherence to the 'Guidance note for BRSR format' issued by SEBI followed by the Company in preparing the BRSR;
- Assessed the GRI Content Index for completeness and accuracy of GRI disclosures, including the identification of material topics under GRI 3 and the applicability of referenced GRI Topic Standards;
- Verified, on a sample basis, that quantitative and qualitative GRI disclosures are supported by appropriate underlying records and are presented consistently with the GRI Standards 2021 reporting requirements;
- Assessed the BRSR and GRI-aligned disclosures for detecting, on a test basis, any major anomalies between the information reported in the BRSR on performance with respect to agreed indicators and relevant source data/information and
- Obtained representations from Company's Management, including in respect of the completeness and accuracy of GRI disclosures.

Exclusions:

Our assurance scope excludes the following and therefore we do not express a conclusion on the same:

- Operations of the Company other than those mentioned in the "Scope of Assurance"
- Aspects of the BRSR and the data/information (qualitative or quantitative) other than the Identified Sustainability Information.
- GRI disclosures that the Company has reported as 'omitted' or 'not applicable' in the GRI Content Index;
- Data and information outside the defined reporting period i.e., Financial Year 2025-26.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company.

Opinion on the Reasonable Assurance

Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information for the year ended 31 March, 2026 (as stated under "Identified Sustainability Information") is prepared in all material respects, in accordance with the criteria.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Company's Identified Sustainability Information included in the BRSR and the disclosures prepared with reference to GRI Standards 2021 as linked in the GRI Index for year ended 31 March, 2026 are not prepared, in all material respects, in accordance with the Criteria.

Restriction on use

Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of CG Power & Industrial Solutions Limited at the request of the company solely, to assist company in reporting on Company's sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the company. Our Deliverables should not be used for any other purpose or by any person other than the addressees of our Deliverables. The firm neither accepts nor assumes any duty of care or liability for any other purpose or to any other party to whom our Deliverables are shown or into whose hands it may come without our prior consent in writing.

For C N K & Associates LLP Chartered Accountants

Firm Registration Number: 101961W/W-100036

Himanshu Kishnadwala
Partner
Membership No. 037391
Date: 06 May, 2026
Place: Mumbai
UDIN: 26037391RUKCRO5385

APPENDIX 1:

Sr No.	Indicator Number	Name of Indicator	Type of Assurance
1	Section C – Principle 6 – Q7	Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the given format	Reasonable
2	Section C – Principle 6 – Q3	Provide details of the following disclosures related to water withdrawal, in the given format	Reasonable
3	Section C – Principle 6 – Q4	Provide the following details related to water discharged	Reasonable
4	Section C – Principle 6 – Q1	Details of total energy consumption (in Joules or multiples) and energy intensity, in the given format	Reasonable
5	Section C – Principle 6 – Q9	Provide details related to waste management by the entity, in the given format	Reasonable
6	Section C – Principle 3 – Q1c	Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the given format	Reasonable
7	Section C – Principle 3 – Q11	Details of safety related incidents, in the given format	Reasonable
8	Section C – Principle 5 – Q3b	Gross wages paid to females as % of total wages paid by the entity, in the given format	Reasonable
9	Section C – Principle 5 – Q7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the given format	Reasonable
10	Section C – Principle 8 – Q4	Percentage of input material (inputs to total inputs by value) sourced from suppliers	Reasonable
11	Section C – Principle 8 – Q5	Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the given locations, as % of total wage cost	Reasonable
12	Section C – Principle 9 – Q7	Provide the following information relating to data breaches: a. Number of instances of data breaches b. Percentage of data breaches involving personally identifiable information of customers c. Impact, if any, of the data breaches	Reasonable
13	Section C – Principle 1 – Q8	Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the given format	Reasonable
14	Section C – Principle 1 – Q9	Open-ness of business Provide details of concentration of purchases and sales with trading houses, dealers and related parties along-with loans and advances & investments, with related parties, in the given format:	Reasonable
15	BRSR Report	1. Section A: General Disclosure – 24 indicators 2. Section B: Management & Process disclosures – 12 indicators 3. Section C: Principle wise performance disclosures – 9 Principles (Essential & Leadership indicators except the Core KPI's as covered in Sr. No. 1 – 14 above)	Limited
16	BRSR Report	Review of reporting of value chain partners as per the SEBI Circular dated 28th March 2025 (SEBI/HO/CFD/CFD–PoD–1 /P/CIR/2025/42)	Limited

Sr No.	Indicator Number	Name of Indicator	Type of Assurance
17	Global Reporting Initiative (GRI) standards 2021	GRI 2: General Disclosures 2021	Limited
		GRI 3: Material Topics 2021	
		GRI 101: Biodiversity 2024	
		GRI 102: Climate Change 2025	
		GRI 103: Energy 2025	
		GRI 202: Market Presence 2016	
		GRI 203: Indirect Economic Impacts 2016	
		GRI 204: Procurement Practices 2016	
		GRI 205: Anti-corruption 2016	
		GRI 206: Anti-competitive Behavior 2016	
		GRI 301: Materials 2016	
		GRI 303: Water and Effluents 2018	
		GRI 306: Effluents and Waste 2016	
		GRI 306: Waste 2020	
		GRI 308: Supplier Environmental Assessment 2016	
		GRI 401: Employment 2016	
		GRI 402: Labor/Management Relations 2016	
		GRI 403: Occupational Health and Safety 2018	
		GRI 404: Training and Education 2016	
		GRI 405: Diversity and Equal Opportunity 2016	
		GRI 406: Non-discrimination 2016	
		GRI 407: Freedom of Association and Collective Bargaining 2016	
		GRI 408: Child Labor 2016	
		GRI 409: Forced or Compulsory Labor 2016	
		GRI 413: Local Communities 2016	
		GRI 414: Supplier Social Assessment 2016	
		GRI 415: Public Policy 2016	
		GRI 416: Customer Health and Safety 2016	
		GRI 417: Marketing and Labeling 2016	
		GRI 418: Customer Privacy 2016	