

Century Plyboards (India) Limited

Century House,

P 15/1, Taratala Road, Kolkata - 700088

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Cin No : L20101WB1982PLC034435



24th August, 2026

BSE Ltd. Phiroze Jeejeebhoy Towers Dalal Street Mumbai- 400 001 Scrip Code: 532548	National Stock Exchange of India Ltd. Exchange Plaza, Bandra Kurla Complex, Bandra (E) Mumbai- 400 051 Scrip Name- Centuryply
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Dear Sir(s)/ Madam(s)

Subject: Submission of Business Responsibility and Sustainability Report

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith a copy of Business Responsibility and Sustainability Report of the Company for the Financial Year 2025-26, which also forms part of the Annual Report for the Financial Year 2025-26.

This is for your information and record.

Thanking you,

Yours faithfully,

For Century Plyboards (India) Ltd.

SUNDEEP

JHUNJHUNWAL

A

Company Secretary

Encl: As above

Digitally signed by
SUNDEEP JHUNJHUNWALA
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 **CENTURYLAMINATES®** |  **CENTURYPLY®** |  **CENTURYMDF®**

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Business Responsibility and Sustainability Reporting

SECTION A: GENERAL DISCLOSURE

I. Details of Listed Entity

Sr No	Particulars	Details
1	Corporate Identity Number (CIN) of the Company	L20101WB1982PLC034435
2	Name of the Company	Century Plyboards (India) Ltd. ('Centuryply')
3	Year of Incorporation	1982
4	Registered Office address	P- 15/1, Taratala Road, Kolkata - 700 088
5	Corporate Address	Century House, P-15/1, Taratala Road, Kolkata - 700 088
6	Email ID	investors@centuryply.com
7	Telephone	+91 33 3940 3950
8	Website	www.centuryply.com
9	Financial Year of which Reporting is being done	2025-26
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Ltd. (NSE) and BSE Ltd.
11	Paid Up Capital	₹22,21,72,990 (Excluding forfeited capital of ₹3,54,250)
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name: Mr Sundeep Jhunjhunwala Designation: Company Secretary & Compliance Officer Telephone Number: +91 33 3940 3950 Email: investors@centuryply.com
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)?	Consolidated. The disclosures in this report are made on a consolidated basis covering Centuryply and its Indian subsidiaries. Overseas subsidiaries are outside the reporting boundary. The entities within the reporting boundary together account for more than 99% of Centuryply's consolidated revenue. The figures for FY 2024-25 have been revised and presented on a consolidated basis, unless otherwise specified.
14	Name of assurance or assessment provider	Moore Singhi Advisors LLP
15	Type of assurance or assessment obtained	Reasonable Assurance for BRSR Core KPIs Limited Assurance on select other BRSR KPIs

II. Products/Services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing and Trading	Plywood and Allied Products, Laminate and Allied Products, Medium Density Fibre Board, Particle Board	97%
2	Services	Container Freight Station Services (CFS)	3%

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

Sr. No.	Product/Service	NIC Code	% of Total Turnover contributed
1	Plywood & Block Board	1621	54%
2	Medium Density Fibre Board (MDF)	1621	23%
3	Laminates	1709	14%
4	Particle Boards	1621	4%
5	Container Freight Station Services (CFS)	9967	3%
6	Others	NA	2%

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 ^ *	27 **	43
International	1 *	1	2

^ Location and product-wise

* The 16 national plants include manufacturing and service facilities of the Company and its Indian subsidiaries, including facilities at Roorkee and in Badvel, and the Container Freight Stations and Port Terminal at Kolkata. The international plant is one manufacturing facility held through an overseas subsidiary, which is outside the reporting boundary at Question 13.

** The 27 national offices comprise the registered office in Kolkata and 26 marketing offices across the country, supported by 41 warehouses/stock points.

19. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of states)	28 States and 7 Union Territories, and 695 districts (through dealers and e-commerce selling)
International (No. of countries)	Centuryply exports its products to 34 countries.

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

The contribution of exports to the total turnover of the entity is 2.86%.

c. A brief on types of customers

Century Plyboards (India) Limited and its subsidiaries operate predominantly through a B2B model, manufacturing plywood, decorative laminates, veneers, doors, composites, MDF and particle board.

- **Distributors and Dealers:** The Company supplies products in bulk to authorised distributors and dealers, who in turn serve a wide network of channels across India. This channel includes wholesalers, architects, interior designers, builders, contractors, furniture manufacturers, and other users involved in construction and interior projects.
- **Institutional Customers:** These include real estate developers, large-scale furniture manufacturers, and government departments. This channel caters to large-scale construction and interior projects. Procurement in this segment often involves project-based requirements and tender-driven processes, especially for public sector clients.
- **Export Customers:** The Company exports to 34 countries, serving importers, builders, and furniture manufacturers. Its export presence spans regions across Asia, the Middle East, North America, South America, Europe, Africa, and Oceania.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently-abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1	Permanent (D)	4,621	4,470	97%	151	3%
2	Other than Permanent (E)	202	183	91%	19	9%
3	Total Employees (D + E)	4,823	4,653	96%	170	4%
WORKERS						
4	Permanent (F)	5,422	4,943	91%	479	9%
5	Other than Permanent (G)	6,673	6,363	95%	310	5%
6	Total workers (F + G)	12,095	11,306	93%	789	7%

b. Differently-abled Employees and Workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY-ABLED EMPLOYEES						
1	Permanent (D)	6	6	100%	0	-
2	Other than Permanent (E)	0	0	-	0	-
3	Total differently-abled employees (D+E)	6	6	100%	0	-
DIFFERENTLY-ABLED WORKERS						
4	Permanent (F)	19	19	100%	0	-
5	Other than Permanent (G)	1	1	100%	0	-
6	Total differently-abled workers (F+G)	20	20	100%	0	-

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	16	4	25%
Key Management Personnel	10	1	10%

22. Turnover rate for permanent employees and workers

	FY 2025-26*			FY 2024-25*			FY 2023-24*		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	23%	17%	23%	25%	14%	25%	14%	18%	14%
Permanent Workers	27%	11%	26%	19%	7%	18%	19%	11%	19%

*The FY 2025-26 and FY 2024-25 figures are reported on a consolidated basis, as per Section A, Question 13, whereas FY 2023-24 figures are reported on a standalone basis. Accordingly, the figures of FY 2023-24 are not directly comparable with the remaining two 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 (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Auro Sundram Ply & Door Pvt. Ltd	Subsidiary	51%	Yes
2	Ara Suppliers Pvt. Ltd	Subsidiary	80%	Yes
3	Arham Sales Pvt. Ltd	Subsidiary	80%	Yes

S. No.	Name of the Holding/Subsidiary/ Associate Companies/ Joint Ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
4	Adonis Vyaper Pvt. Ltd	Subsidiary	80%	Yes
5	Apnapan Viniyog Pvt. Ltd	Subsidiary	80%	Yes
6	Century Ports Ltd	Subsidiary	100%	Yes
7	Century MDF Ltd	Subsidiary	100%	Yes
8	Century Infotech Ltd	Subsidiary	100%	Yes
9	Pacific Plywoods Pvt. Ltd	Subsidiary	100%	Yes
10	Century Gabon SUARL	Subsidiary	100%	No
11	Century Infra Ltd	Subsidiary	100%	Yes
12	Century Panels Ltd	Subsidiary	100%	Yes
13	Centuryply Furniture Fittings Ltd	Subsidiary	100%	Yes
14	Asis Plywood Ltd	Step Down Subsidiary	100%	Yes
15	Century Adhesives & Chemicals Ltd	Step Down Subsidiary	100%	Yes
16	Century Panels B.V	Step Down Subsidiary	100%	No

VI. CSR DETAILS

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

(ii) Turnover (in ₹) - 4,645.97 Crore* (FY 2025-26)

(iii) Net worth (in ₹) - 2,679.98 Crore* (FY 2025-26)

*Standalone figures for ascertaining CSR applicability.

VII. TRANSPARENCY AND DISCLOSURE COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26*			FY 2024-25*		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	-	0	0	-
Investors (Other than shareholders)	Yes https://www.centuryply.com/investors	0	0	-	0	0	-
Shareholders	Yes https://www.centuryply.com/investors	0	0	-	0	0	-
Employees and workers**	Yes	129	0	-	150	0	-
Customers	Yes https://www.centuryply.com/contact-us	4,742	223	-	3,481	16	-
Value chain partners	https://www.centuryply.com/contact-us	0	0	-	0	0	-
Others (Contract employees & workers)	https://www.centuryply.com/contact-us	0	0	-	0	0	-

*The above figures for FY 2025-26 are reported on a consolidated basis, as per Section A, Question 13, whereas FY 2024-25 figures are reported on a standalone basis. Accordingly, the two years are not directly comparable.

**The Company actively encourages feedback from all members of the workforce, which reflects the accessibility and effectiveness of its internal communication and grievance mechanisms.

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

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, and approach to adapt or mitigate the risk along with its financial implications, as per the following format.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Sustainable Forest / Plantation Management	Opportunity	Given Centuryply's dependence on timber as a key raw material, the Company has prioritised responsible sourcing practices. Procuring timber from agroforestry/farm forestry plantations and certified sources, e.g. FSC, local government-certified, helps conserve natural forests and mitigate climate change. Initiatives such as afforestation through sapling distribution and the use of fast-growing, low-water clonal saplings further reduce ecological impact while supporting rural livelihoods. This approach strengthens supply chain resilience and aligns with both environmental and social responsibility goals.	NA	Positive: Regulatory compliance, improved supply chain resilience, stronger brand reputation.
2	Climate Change, Energy, and GHG Emissions	Risk & Opportunity	Climate change and rising global temperatures present significant physical risks, such as floods, droughts, and forest fires, which can impact the availability of raw materials for the industry. Implementation of stringent regulations on renewable energy adoption, along with volatile energy costs, may pose financial and operational risks to the company. Higher costs and stricter rules to adopt renewable energy could affect the Company's operations and profitability.	1. Integration of renewable energy into the energy mix, contributing 18% to the total electricity consumption in FY 2025-26, with a year-on-year increase of 62%, is driven by the installed solar capacities of ~14.26 MW & across the factories & RE PPA at Chennai facilities. 2. Enhancing energy efficiency by implementing advanced technologies in manufacturing units. Refer to (P6-L-4) for detailed measures. 3. Utilisation of biomass for thermic fluid heaters (TFH) instead of fossil fuels.	Negative: Cost of transitioning to cleaner technologies. Positive: Reduced energy costs, regulatory incentives, improved sustainability credentials.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				4. Deployment of electrical forklifts across the facilities, reducing reliance on fossil fuels.	
3	Chemical Management	Risk & Opportunity	The use of adhesives, resins, and other chemicals in plywood manufacturing poses environmental and occupational health risks. Regulatory non-compliance can lead to legal liabilities. Responsible practices during the handling of the chemicals enhance safety and brand reputation.	1. Usage of turbo air ventilators and exhaust fans to enhance air quality and maintain a healthy working environment. 2. Adoption of closed-loop pipeline systems for transporting chemicals to reduce manual handling and minimise spill risk. 3. Implementation of low formaldehyde emission binder resins, significantly reducing emissions during the manufacturing processes.	Negative: Compliance costs, potential regulatory fines. Positive: Improved worker safety, enhanced brand value, and access to eco-conscious markets.
4	Product Stewardship	Opportunity	Customers are increasingly seeking high-quality and innovative products, creating a significant opportunity for the Company to expand into new markets and strengthen its competitive position. The Company has a dedicated R&D cell at its Joka factory, focused on developing innovative products that minimise environmental and social impacts. Key advancements include fire-retardant, water-resistant, crack-resistant, impact-resistant, stain-resistant, and termite-resistant products. All these innovations enhance durability, reduce maintenance requirements, and promote safer, longer-lasting use.	NA	Positive: Meeting evolving customer expectations for innovative products could strengthen the market position.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Responsible Supply Chain	Risk & Opportunity	Sourcing from suppliers engaged in unethical practices, such as child labour, forced labour, or non-compliance with environmental regulations, poses a significant risk to the Company's values and brand reputation. Any association with such misconduct could lead to operational disruptions and loss of stakeholder trust.	1. Assessing the potential suppliers and their compliance with ESG. 2. The Company has established processes in place for backward integration to ensure traceability and accountability across the supply chain and thereby prevent unethical business practices by suppliers. 3. Approximately 98% of the total timber procurement is sourced from agroforestry/ farm forestry.	Negative: Non-compliance could lead to penalties. Positive: Improved reliability, regulatory preparedness and enhanced brand reputation.
6	Waste Management and Circular Economy	Risk & Opportunity	Inefficient waste disposal leads to environmental pollution and regulatory penalties. Circular economy principles can reduce costs and create revenue streams.	1. Implementing waste segregation and recycling programs. 2. Responsible disposal of hazardous and non-hazardous waste. 3. Wood waste generated is used to manufacture particle board, while the remaining wood waste is used as biomass fuel across the facilities. 4. A zero-landfill policy for all chemical waste, in compliance with applicable regulations.	Negative: Regulatory - penalties. Positive: Cost savings and additional revenue from byproduct utilisation.
7	Water and Effluent Management	Risk & Opportunity	Water-intensive processes pose the risk of resource depletion and potential regulatory challenges. Inefficient water use can lead to increased operational costs, non-compliance with environmental regulations, and reputational damage. On the other hand, implementing efficient water management practices presents an opportunity to reduce costs, enhance environmental performance, and strengthen stakeholder trust.	1. Maintaining ETPs and STPs across the facilities to ensure that effluents are not discharged outside the premises. 2. Effluent water from production is recycled to reduce freshwater consumption. 3. All plants follow Zero Liquid Discharge (ZLD) practices.	Negative: Initial compliance costs. Positive: Reduced water costs and improved regulatory compliance.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8	Resource Efficiency	Opportunity	At Centuryply, improving resource efficiency is an ongoing process across operations, enabling the Company to reduce operational costs, minimise environmental impact, and enhance productivity. It also supports compliance with regulatory requirements and helps attract sustainability-conscious customers.	NA	Positive: Improved resource efficiency, lowers input costs and reduces waste, driving financial savings.
9	Community Welfare	Opportunity	Strong community engagement builds trust, reinforces the Company's reputation, and contributes to long-term socio-economic development for the communities.	NA	Positive: Strengthened stakeholder trust, improved brand reputation.
10	Human Rights	Risk & Opportunity	Failure to uphold human rights and ethical labour practices poses significant legal and reputational risks. A strong commitment to human rights enhances brand reputation, fosters stakeholder confidence and contributes to long-term business resilience and a competitive advantage.	1. Adoption of zero tolerance policies regarding sexual harassment & discrimination. 2. Fostering a fair and inclusive work environment. 3. Providing a respectful workplace. 4. The Company has established multiple channels for reporting grievances.	Negative: Non-compliance could pose penalties. Positive: Improved investor confidence and brand reputation.
11	Employee Management	Opportunity	Effective employee management drives productivity, retention, and overall business success. Prioritising employee well-being, engagement, and development fosters a positive work environment and meets career growth expectations.	NA	Positive: Higher retention and improved productivity.
12	Occupational Health and Safety	Risk & Opportunity	The Company views employee health and safety as a cornerstone of its business operations. Industrial manufacturing environments expose workers to risks from machinery, dust, chemicals, and other hazards, potentially leading to fatalities or long-term health effects.	1. Regular safety training, safety audits and mock activities ensure a safe working environment. 2. Real-time hazard monitoring and emergency and OHS drills. 3. Automation to reduce workplace hazards.	Negative: Costs for training and safety infrastructure. Positive: Reduced accident costs, improved employee morale.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			Ensuring a safe workplace is not only a legal and ethical responsibility but also crucial for maintaining productivity, reducing downtime, and fostering employee trust.	4. Compliance with ISO 45001 standards. 5. Hazard identification assessment at a regular frequency. 6. Medical checkup camps are conducted across the manufacturing facilities and the head office.	
13	Corporate Governance	Opportunity	Strong corporate governance offers an opportunity for the Company to thrive. It provides a framework of rules, controls, and policies that guide sound decision-making, manage risks effectively, and ensure compliance. This ensures a positive relationship between stakeholders and management.	NA	Positive: Investor confidence, sustainable growth.
14	Customer Centricity	Opportunity	Focusing on customer requirements and expectations presents an opportunity to drive business growth and build stronger relationships. By understanding and adapting to evolving customer preferences, companies can enhance brand loyalty, improve customer satisfaction, and expand market share. Further, the Company leverages tools like the 2D/3D visualisers, colour bar, plywood calculators and plugins to improve customer experience and support informed decision-making.	NA	Positive: Higher customer satisfaction and increased sales.

[illegible]

[illegible]

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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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)

Dear Stakeholders,

As the world transitions towards a low-carbon and resource-efficient economy, businesses have a greater responsibility to create sustainable value while remaining resilient and competitive. At Centuryply, sustainability is deeply embedded in our growth strategy, ensuring that our expansion is driven by innovation, operational excellence, and environmental stewardship.

With the successful completion of our largest expansion program and the commencement of a new investment cycle, we are strengthening our manufacturing footprint across India while integrating sustainable practices into our facilities. Our focus is on building future-ready plants that enhance efficiency, optimise resource utilisation, and support long-term, responsible growth.

As part of our commitment to enhancing transparency and strengthening ESG disclosures, we have expanded our reporting boundary from a standalone basis in FY 2024-25 to a consolidated basis in FY 2025-26, providing stakeholders with a more comprehensive view of our environmental, social, and governance performance across the organisation.

During the year, we also initiated the tracking and disclosure of Scope 3 greenhouse gas emissions, marking an important milestone in our climate journey and enabling a more holistic assessment of our value chain emissions.

During FY 2025-26, renewable energy contributed 18% of our total electricity consumption, reflecting a 62% year-on-year increase and reinforcing our commitment to decarbonising operations. We also continued to promote sustainable forestry by distributing over 78 Lac saplings and providing training on scientific plantation practices, strengthening raw material security, restoring ecosystems, and supporting rural livelihoods.

Recognising that people are central to sustainable growth, we invested in regular training programs covering electrical safety, Artificial Intelligence (AI), Machine Learning (ML), quality management, operational excellence, productivity enhancement, and workplace safety, equipping our workforce with the skills needed for the future.

As we expand our capabilities and strengthen our market leadership, we remain committed to responsible manufacturing, strong governance, and creating long-term value for our stakeholders. We believe sustainability is not merely a business responsibility; it is the foundation of our continued growth and our contribution to a more sustainable future.

Kind regards,

Sanjay Agarwal

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	DIN Number: 00246132 Name: Mr Sanjay Agarwal Designation: CEO & Managing Director Telephone Number: +91 33 3940 3950 E-mail ID: investors@centuryply.com
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the Board level Risk Management Committee (RMC) is responsible for decision-making on sustainability-related issues and overseeing Business Responsibility policies. The following are the members of the Risk Management Committee of the Board: ▪ Mr Sanjay Agarwal (Executive, Non-Independent Director, DIN 00246132) ▪ Mr Keshav Bhajanka (Executive, Non-Independent Director, DIN 03109701) ▪ Mr Amit Kiran Deb (Non-Executive, Independent Director, DIN 02107792) ▪ Mr Arun Kumar Julasaria (Chief Financial Officer) Further, the Company has constituted a formal ESG Committee comprising an Executive Director and all Plant Heads, which oversees the Company's ESG performance and progress on an annual basis. The Committee is supported by a Management Committee comprising the HR Heads, the Admin team, and selected representatives from other functions. The key responsibilities of the Management Committee include: ▪ Developing and monitoring ESG initiatives and key performance indicators (KPIs). ▪ Conducting periodic assessments to ensure alignment with applicable sustainability frameworks, such as BRSR and GRI. ▪ Reviewing ESG performance and providing regular updates to the Risk Management Committee and ESG Committee.

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)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, the Board reviews the policy to ensure its effectiveness and alignment with the Company's objectives									Annually or more frequently, as per the requirement								
Compliance with statutory requirement of relevance to the principles, and, rectification of any non-compliances	Yes, CPIL ensures compliance with all statutory requirements relevant to the principles									Annually or more frequently, as per the requirement								

11. Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
The Company periodically conducts internal reviews of its policies to identify and address any gaps in their implementation. These reviews help ensure that the Company's policies are effectively executed								

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 IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	4	ESG compliances and updates Ethics & Code of Conduct Anti-Bribery Management System Human Rights Awareness	100%
Key Managerial Personnel	5	BRSR principles, along with SEBI updates on ESG guidelines Climate change Anti-Bribery Management System Human Rights Awareness Cybersecurity Awareness	100%
Employees other than BoD and KMPs	938	Communication & Soft Skills ESG training Human Resources, Supply Chain & Field Analytics Leadership & Project Management Skill Upgradation Health and safety Human Rights Awareness Sustainable Procurement Artificial Intelligence (AI) Machine Learning (ML)	87%
Workers	783	Communication & Soft Skills Skill Upgradation (operations and IT) Health and safety Human Rights Awareness	66%

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

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

Monetary					
	NGRBC Principle	Name of the Regulatory Enforcement Agencies/Judicial Institutions	Amount (In INR)	Brief of the Case	Has an Appeal been preferred? (Yes/No)
Penalty/ Fine	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding Fee	Nil	Nil	Nil	Nil	Nil

Non-Monetary					
	NGRBC Principle	Name of the Regulatory Enforcement Agencies/Judicial Institutions	Amount (In INR)	Brief of the Case	Has an Appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil	Nil

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not applicable	

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. Centuryply has an Anti-Corruption and Anti-Bribery policy, which is applicable to directors, senior managers, officers, employees including regular, fixed-term and temporary, consultants, contractors, trainees, seconded staff, casual workers and agency staff, volunteers, interns or any other person associated with us, or any of the Company's subsidiaries or their employees, wherever located.

The policy highlights the Company's objective to ensure fairness and integrity in all its business dealings and relationships. It provides guidance on how to address bribery and corruption issues and establishes clear rules to ensure compliance with all applicable Anti-Bribery and Anti-Corruption laws and to implement and enforce effective systems to counter bribery. The Risk Management Committee oversees compliance, while departmental heads are responsible for implementation, with support from senior leaders to ensure awareness and provide necessary training.

Link to the policy:

<https://www.centuryply.com/codes-policies/Anti-Bribery%20and%20Anti-Corruption%20Policy.pdf>

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

Particulars	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

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

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest. Not Applicable

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

Particulars	FY 2025-26	FY 2024-25
Number of days of accounts payable	38	35

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	25.40%	29.21%
	b. Number of trading houses where purchases are made from	1,901	1,466
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	34.17%	21.84%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	92.71%	92.23%
	b. Number of dealers/distributors to whom sales are made	7,990	6,733
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	6.17%	7.65%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.01%	0.01%
	b. Sales (Sales to related parties / Total Sales)	0%	0%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0%	0%
	d. Investments (Investments in related parties / Total Investments made)	0%	0%

Leadership Indicators

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
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The Company undertook the following initiatives during the reporting period:

- Training programs for farmers on soil health management.
- Planting of saplings in vacant areas around our manufacturing facilities and peripheries.
- Distribution of plant saplings to the employees, workers, and other individuals, encouraging them to plant in their communities.

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's Code of Conduct for directors and senior management mandates that all directors and KMPs uphold honesty, fairness, and integrity and disclose any potential conflicts of interest. All Board members and senior management personnel have affirmed compliance with the Code. To manage conflicts of interest, the Company has also adopted a Board-approved Policy on the Materiality of and Dealing with Related Party Transactions. These frameworks are designed to identify, monitor and manage potential conflicts of interest involving directors, key management personnel, shareholders and designated persons. In case of any conflict involving a Board member, the Audit Committee assesses the matter, evaluates available options and recommends appropriate action. The subsidiaries also have similar mechanisms to manage conflict of interest involving members of the Board.

Link to the policy:

<https://www.centuryply.com/codes-policies/Code-of-Conduct-for-Directors-and-Senior-Management-Executives.pdf>

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

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	308.83	29.21%	Centuryply's R&D investments are primarily directed towards overall product development and innovation, which help improve product quality and production processes, leading to increased customer satisfaction and reduced environmental impact.
Capex	1.45	0%	The Company made capex investments aimed at improving environmental performance, expansion of rooftop solar units, electric forklifts, and battery-operated vehicles. Pollution control was enhanced through bag filters and online dust monitors, along with rainwater harvesting and energy recovery systems.

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

Yes. Centuryply has established systems to integrate sustainable sourcing across its operations through a centralised procurement function. Raw material procurement is based on the forecasted production and sales for the upcoming periods, across its product portfolio, including plywood, laminates, MDF, particle boards, veneers, and composite solutions.

To reduce environmental impact associated with raw material sourcing, the Company continues to promote agroforestry and farm-based plantations. Wood is sourced responsibly from non-forest plantations, helping support ecological balance and reducing dependence on natural forests. The Company also sources timber and core materials from FSC-certified and government-certified suppliers to ensure traceability and responsible forest management.

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

We continue to strengthen our commitment to sustainable and responsible sourcing. During the reporting period, ~98% of our primary raw material, timber, was sourced through agroforestry/farm forestry practices in our wood-based divisions. More than 50% of our timber procurement was from FSC-certified sources, ensuring adherence to globally recognised standards of responsible forest management.

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

The products manufactured at our facilities are mostly not packed using plastic materials, as paper is being used for packaging of the products, which further minimises the need for reclamation.

Plastics including packaging: Plastic waste generated is disposed of as per the regulations and norms through authorised vendors. Plastic waste generated from packaging is very minimal since only a fraction of the products are being packed using plastic, which is disposed of as per the regulations.

E-waste: Obsolete electronic equipment, including office IT hardware and electrical tools from production units, is collected and handed over to authorised E-waste recyclers registered with the Central Pollution Control Board (CPCB). Proper documentation and tracking ensure safe and compliant disposal.

Hazardous Waste: Hazardous waste is managed in compliance with applicable CPCB/SPCB Hazardous Waste Management Rules and disposed of through authorised vendors. The Company also follows a zero-landfill policy for chemical residue.

Other Non-Hazardous Waste: 98% of other non-hazardous waste comprises wood waste, which is used as fuel in the energy plant to generate heat.

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.

The Company produces minimal plastic waste since only a small portion of its products (specifically pre-laminates) utilise polythene for packaging. The Company prioritises using paper packaging for most of its product range, thereby reducing plastic consumption. Century Panels Ltd is registered as a producer under the Extended Producer Responsibility (EPR) regulations in accordance with the Plastic Waste Management Rules (PWMR), 2016. Additionally, any electronic waste generated in the Company's offices or facilities is responsibly disposed of through authorised recyclers.

Leadership Indicators

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in the public domain (Yes/No) If yes, provide the web-link.
1709	High Pressure Laminates- Compact Panels	14%	Cradle-to-gate	Yes	https://environdec.com/library

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.

Name of Product/ Service	Description of the risk/concern	Action Taken
High Pressure Laminates-Compact Panels	As per the EPD-IES-0021337, there are no significant social or environmental risks arising from the production or disposal of the product. Products do not contain any substances that can be included in the "Candidate List of Substances of Very High Concern for Authorisation" and raw materials used are not part of the EU REACH regulation.	Not Applicable

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

Centuryply is committed to sustainable practices through the continuous optimisation of its waste management systems. We focus on minimising waste generation and maximising resource efficiency across our operations. During the plywood production process, wood waste generated from peeling is repurposed as biofuel in our energy plants, reducing our dependence on conventional energy sources. To further decrease reliance on virgin materials, we utilise advanced technologies that enable the rejoining of leftover wood veneers into usable raw materials.

In our laminate production, we have incorporated the use of recycled paper, reinforcing our commitment to responsible sourcing and waste reduction. While some waste is inherent in the log-to-plywood conversion process, we actively apply operational controls and cutting-edge process technologies to minimise it wherever possible.

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Recycled Paper*	14.55%	15.00%

*The recycled paper is used for the manufacturing of laminates.

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:

Particulars	FY 2025-26			FY 2024-25		
	Re- Used	Recycled	Safely Disposed	Re- Used	Recycled	Safely Disposed
Plastics (including packaging)	Not Applicable. Centuryply product portfolio includes plywood, laminates, veneers, doors, composite products, MDF and particle board, which are typically integrated into furniture and interior structures. Due to their long service life and permanent installation, reclaiming these products at the end of their life cycle is generally not feasible.					
E-waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable. Centuryply manufactures products such as plywood, laminates, veneers, doors, composite products, MDF and particle board, which are typically integrated into furniture and interior structures. Due to their long service life and permanent installation, reclaiming these products at the end of their life cycle is generally not feasible.	

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

Essential Indicators

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

Category	% Employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities*	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	4,470	4,302	96%	3,469	78%	0	0%	4,470	100%	0	0%
Female	151	139	92%	59	39%	151	100%	0	0%	8	5%
Total	4,621	4,441	96%	3,528	76%	151	3%	4,470	97%	8	0.2%
Other than Permanent Employees											
Male	183	137	75%	39	21%	0	0%	0	0%	0	0%
Female	19	9	47%	0	0%	19	100%	0	0%	0	0%
Total	202	146	72%	39	19%	19	9%	0	0%	0	0%

*Day-care facilities are provided for the female workforce at the plant locations.

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

Category	% of Workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities*	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	4,943	3,799	77%	4,720	95%	0	0%	4,943	100%	0	0%
Female	479	386	81%	473	99%	479	100%	0	0%	237	49%
Total	5,422	4,185	77%	5,193	96%	479	9%	4,943	91%	237	4%
Other than Permanent Workers											
Male	6,363	5,807	91%	5,423	85%	0	0%	0	0%	0	0%
Female	310	185	60%	305	98%	310	100%	0	0%	154	50%
Total	6,673	5,992	90%	5,728	86%	310	5%	0	0%	154	2%

*Day-care facilities are provided for the female workforce at the plant locations.

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

Particulars	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.08%	0.11%

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	98%	95%	Yes	99%	95%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	11%	47%	Yes	13%	46%	Yes
Others	-	-	-	-	-	-

Note: The above figures are of only the permanent workforce.

Statutory benefits, including Provident Fund (PF), Gratuity, and Employees' State Insurance (ESI), are provided to all eligible employees in compliance with applicable laws.

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.

Yes. Centuryply's facilities are accessible to differently-abled employees and workers, and the Company is actively working to enhance this infrastructure. The corporate office, a LEED-certified building, features accessible infrastructure such as ramps, elevators, accessible restrooms and designated parking spaces, among other amenities designed to accommodate the needs of differently-abled individuals. The Company sensitises its workforce across its facilities to understand the needs of differently-abled persons to promote an inclusive and supportive work environment.

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.

Centuryply is committed to the Equal Opportunity policy aligned with the Rights of Persons with Disabilities Act, 2016, which is embedded within its BRS Policy. The Company actively promotes an inclusive workplace culture without discrimination and believes in diversity at the workplace, throughout the organisation. Recruiting new talent from diverse age groups, genders, castes, domains, cultural backgrounds, etc. is actively encouraged.

The Company attracts talent by providing them with learning opportunities and leadership roles in a secure and conducive workplace and promotes a workplace of zero tolerance for discrimination and harassment. Various initiatives and measures like 'Centurion Buddy', a WhatsApp group for employees, serve as a platform for addressing employee concerns and grievances promptly. Employees are also encouraged to reach out directly to the HR team for swift resolution of issues.

The Company recognises and rewards employee contributions through various engagement activities. These include special celebrations to honour retiring employees, long-service awards that recognise loyalty and commitment, talent engagement programs, and high-performing employees are acknowledged through performance recognition initiatives like 'Centurion Star'. Further, the Company recognises employees as 'Value Leaders' and 'Value Champions' who consistently demonstrate Centuryply core values. These initiatives collectively underscore the Company's commitment to building a respectful, inclusive, and motivated workplace culture.

Link to the policy: https://www.centuryply.com/codes-policies/BRS-Policy_CenturyPly.pdf

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%	72%	100%	100%
Female	100%	100%	-	-
Total	100%	74%	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 & Workers	The Company has established a comprehensive grievance-handling process to ensure transparency and fairness. Employees can report concerns either in writing or verbally to the Human Resources (HR) department at their respective facilities or the head office, as applicable. To further enhance communication and address employee grievances effectively, the Company has implemented several initiatives such as: ▪ Centurion Buddy: A WhatsApp group serving as a platform for employees to raise concerns and receive timely resolutions. ▪ CHRO Connect: To create a healthy work environment by fostering opportunities to share ideas and suggestions, feedback, complaints and grievances, etc., anonymously. ▪ HR Connect: Monthly meetings between employees and HR teams to discuss workplace concerns and suggestions. ▪ Offline Employee Connect: Regular in-person sessions at various locations for informal feedback and discussions. ▪ Whistleblower Mechanism: A confidential channel that allows employees to report unethical practices or violations of Company policies without fear of retaliation. Each grievance is thoroughly investigated by the relevant department to ensure a timely and fair resolution.
Other than Permanent Workers	The Company has established a welfare section to address employee and worker grievances effectively. Non-permanent employees and workers are provided with a dedicated grievance register to report concerns in a safe and accessible manner.
Other than Permanent Employees	The HR department reviews and resolves all grievances in a timely manner to promote a fair, supportive, and respectful work environment. In line with the Company's policy, employees are also encouraged to raise concerns directly with their respective Department Heads, Functional Heads, or the HR Head.

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

Category	FY 2025-26			FY 2024-25		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees						
Male	4,470	0	0%	4,098	0	0%
Female	151	0	0%	126	0	0%
Total Permanent Workers						
Male	4,943	2,176	44%	4,150	2,228	54%
Female	479	164	34%	348	167	48%

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (A)	On Health and safety measures		On Skill upgradation	
	Employees									
Male	4,653	3,545	76%	3,274	70%	4,244	3,206	76%	2,933	69%
Female	170	121	71%	112	66%	135	95	70%	91	67%
Total	4,823	3,666	76%	3,386	70%	4,379	3,301	75%	3,024	69%

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (A)	On Health and safety measures		On Skill upgradation	
	Workers									
Male	11,306	7,421	66%	7,659	68%	9,806	3,335	34%	3,301	34%
Female	789	549	70%	561	71%	505	188	37%	218	43%
Total	12,095	7,970	66%	8,220	68%	10,311	3,523	34%	3,519	34%

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	4,653	4,017	86%	4,244	3,681	87%
Female	170	122	72%	135	109	81%
Total	4,823	4,139	86%	4,379	3,790	87%
Workers						
Male	11,306	9,034	80%	9,806	8,335	85%
Female	789	630	80%	505	437	87%
Total	12,095	9,664	80%	10,311	8,772	85%

Note: Workers' wage revisions for workers are based on applicable labour laws and formal agreements with recognised unions.

10. Health and safety management system:

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

Centuryply's policy-level guidelines on occupational health and safety are incorporated within its BRS Policy. The Company's facilities located at Joka, Hoshiarpur, Karnal, Gummidipoondi, and Badvel have achieved ISO 45001:2018 (Occupational Health and Safety Management Systems) certification.

The Company recognises that promoting a safe and healthy work environment is essential for the success of the organisation and commits to maintaining the highest standards of health and safety measures across all its operations.

In line with its commitment to safeguarding the health of employees and workers, the Company ensures that all operations are conducted in a controlled environment, supported by trained medical professionals stationed at each manufacturing facility.

The Company's occupational health and safety management system involves the following:

- Health and safety training for the workforce
- Hazards awareness programme
- Work permit management system
- Risk assessment and emergency planning
- Communication of safety management systems
- Emergency response mechanisms
- Monitoring and continual improvement

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

Centuryply uses HIRA and Why-Why Analysis and has accident and near-miss reports in place. Apart from these measures, the Company has a job safety analysis (JSA) and work permit system along with proper site monitoring. Safety officers are appointed at each manufacturing facility to conduct periodic safety training with employees and workers and to regularly assess work-related hazards and compliance with prevailing standards.

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

Yes. Centuryply has established robust systems and processes for workers to report work-related hazards and to remove themselves from unsafe conditions. These include regular safety committee meetings at the facilities to ensure worker participation and protection.

The Company has implemented a welfare section or its equivalent at each facility, where workers can submit concerns related to their working conditions and safety. Upon receiving a complaint, the respective plant authorities take prompt action to resolve issues in a timely manner, reinforcing trust among the workforce.

To strengthen workplace safety, the Company prepares corrective action plans for any workplace accidents and implements preventive measures to avoid recurrence. Regular training and awareness programs are conducted on fire safety, chemical handling, road safety, shopfloor safety, quality inspection and material handling activities.

In case of any incident or accident, a preliminary report is prepared within 24 hours, providing an initial assessment. This is followed by a detailed investigation report that outlines the incident, identifies root causes, and presents a comprehensive corrective action plan.

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

Yes. Centuryply provides comprehensive non-occupational medical and healthcare services to its employees and workers at its facilities. The Company operates on-site Occupational Health and Safety (OHS) centres where the workforce can access medical support for non-occupational health concerns. These centres are staffed by certified doctors and paramedical personnel.

Employees and workers are covered under health insurance, and eligible employees are enrolled in the Employees State Insurance Corporation (ESIC) scheme. At the Head Office, the Company has implemented various wellness initiatives, including fitness sessions, first-aid training, and periodic health check-ups to promote overall employee well-being. Additionally, it has partnered with local hospitals and diagnostic centres in Kolkata, enabling employees to avail medical services at discounted rates.

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

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one-million-person hours worked)	Employees	0.26	1.05
	Workers	1.79	4.15
Total recordable work-related injuries	Employees	4	11
	Workers	52	98
No. of fatalities	Employees	0	0
	Workers	1	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	0

* Including in the contractual workforce

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

Centuryply is committed to providing a safe, healthy, and supportive work environment for all employees and contract workers. A wide range of measures has been implemented across our facilities to ensure workplace safety, health preparedness, and employee well-being.

Health and Medical Support

- On-site Occupational Health and Safety (OHS) centres at all facilities ensure immediate access to first aid.
- 24x7 ambulance services are available at each manufacturing facility.
- Periodic health check-ups, including general and eye examinations, are conducted for employees and contract workers.
- Health awareness sessions are regularly organised with reputed medical professionals.
- All eligible employees are covered under medical and group insurance policies for illness or injury.
- Distribution of preventive healthcare supplies are part of our ongoing health initiatives.

Safety Measures and Infrastructure

- Regular safety drills are conducted at defined intervals to ensure emergency preparedness.
- A strict work permit system is followed to manage high-risk operations safely.
- Personal protective equipment (PPE) is issued to all employees and workers engaged in operations that require it.
- Exhaust fans are installed in chemical handling areas to maintain air quality.
- Fire-fighting equipment is installed and maintained in all units.
- Emergency lighting is provided at critical points, including factory floors and assembly areas.

Training and Safety Culture

- Comprehensive safety training programs are conducted for employees and contract workers.
- First-aid training is provided to enable immediate response during incidents.
- ‘Toolbox Talks’ are held during shifts to reinforce daily safety awareness.
- Safety officers are appointed at every facility to monitor safety practices and ensure compliance.
- Regular safety meetings are convened to review protocols and implement improvements.

Employee Well-being and Facilities

- Hygienic food is provided through in-house canteen facilities.
- Regular fitness and financial wellness sessions are organised for holistic employee well-being.

Through these sustained efforts, Centuryply fosters a safety-first culture that not only complies with legal requirements but also reflects our deep commitment to protecting our people and enhancing workplace resilience.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	23	0	All the complaints received were resolved in the safety meetings	1	0	All the complaints received were
Health & Safety	3	0		21	0	resolved in the safety meetings

Note: Complaints for FY 2025-26 are reported on a consolidated basis, as per Section A, Question 13, whereas FY 2024-25 figures are reported on a standalone basis. Accordingly, the two years are not directly comparable.

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	40%
Working Conditions	40%

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.

To maintain and enhance a safe working environment, we regularly assess health and safety practices and working conditions. Proactive measures, such as the installation of additional mechanical barriers, sensors, and process modifications, are undertaken based on insights from accident root cause analyses. Findings from safety committee reviews and safety audits ensure that identified risks are addressed and all necessary corrective actions are implemented effectively.

Leadership Indicators

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

Yes, the Company provides a compensatory package in the unfortunate event of an employee's or worker's death. Additionally, at the Joka facility, the Company extends support to the bereaved family by offering the widowed spouse a tailoring course along with a sewing machine, thereby supporting the family to sustain themselves through alternative livelihood opportunities.

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

Centuryply ensures compliance with applicable statutory requirements across its value chain. The Company monitors adherence to labour laws and other regulatory obligations, and conducts periodic reviews to ensure statutory dues are deducted and deposited within the prescribed timeline.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0
Workers	1	0	0	0

*The Company has provided compensation for the deceased worker.

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. Centuryply offers transition assistance programs to its employees on a case-by-case basis.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Centuryply incorporates health and safety assessments into its supplier screening and onboarding process. These assessments verify the suppliers' compliance with the Factory Act, specifically focusing on their safety practices and overall working conditions.
Working conditions	

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. Not Applicable

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

Essential Indicators

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

Building strong relationships with all stakeholders and maintaining trust amongst customers is a priority for Centuryply. When identifying key groups, the Company considers factors including urgency, dependence, responsibility, vulnerability, and influence. It utilises both formal and informal channels to engage with stakeholders, understand their needs and expectations, and incorporate their feedback into critical business decisions.

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
Employees and Workers	No	- Newsletters - Intranet portal - Satisfaction surveys - Training programs - Townhalls	Townhalls - Quarterly Surveys - Annually Others - as required	To ensure employee well-being, communicate organisational updates, gather feedback and address workplace concerns such as safety, benefits and career growth.
Retailers and Customers	No	- Customer meets - Customer satisfaction - Surveys - Web-based portals - Advertisements	Annually and as required	To understand customer needs and satisfaction levels, gather product/ service feedback and improve customer experience.
Suppliers and Dealers	No	- Site visits - Personal meetings - Phone interactions - Video conferencing - Onboarding forms - Dealer meetings	Annually and as required	To align on quality expectations, delivery schedules, compliance requirements and build long-term partnerships across the supply and distribution network.
Shareholders and Investors	No	- General meetings - Investor presentations - Earnings calls - Investor meets - Annual report - Stock exchange filings	Quarterly and as required	To provide updates on business performance, financial results, and strategic direction; address investor queries and concerns.
Government and Regulatory Authorities	No	- Statutory filings - Compliance reports - Inspections - Public consultations	Quarterly and as required	To ensure compliance with applicable laws and regulations, share industry developments, and engage on policy matters.

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
Trade Unions	No	- Union meetings	Annually and as required	To address labour-related issues, collective bargaining, and workplace concerns.
Industry Bodies, Associations	No	- Industry forums - Conferences	Annually and as required	To engage on industry developments, share knowledge, and contribute to sector-level advocacy and policy discussions.
Local Communities	Yes	- Personal visits - CSR programme	Annually and as required	To understand and address community development needs, environmental and social concerns, and enhance company-community relationships.
Media	No	- Press releases - Media events - Announcements - Social media platforms	As required	To share Company news, manage public relations and communicate corporate initiatives and achievements.

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.

Centuryply incorporates stakeholder feedback into its sustainability approach through the oversight of the Audit Committee, Risk Management Committee, Stakeholder Relations Committee and CSR Committee. These committees review key ESG, governance, enterprise risk, and social matters to ensure stakeholder expectations are considered in the Company's policies and business decisions.

The Company regularly engages with investors, shareholders, employees, customers, suppliers, dealers and distributors, communities and other business partners, through meetings, discussions, surveys, and feedback mechanisms as appropriate. The insights gathered are shared with the Board and management to support informed decision-making, enhance transparency, and drive long-term sustainable growth.

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. The Company engages with both internal and external stakeholders to ensure that their needs and challenges are understood across all the business areas pertaining to environment, social and governance. The feedback is assessed and incorporated into the decision-making process by the Company. For instance, the Company actively engages with internal and external stakeholders to discuss the material topics that are significant to its business.

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

The Company actively works to improve the lives of vulnerable communities near its manufacturing facilities. Through our Corporate Social Responsibility initiatives, the Company has engaged with and supported vulnerable and marginalised groups through focused initiatives across the following key areas:

- **Vatavaran Sanrakshan - Animal welfare, conserve flora and fauna:**
To support the protection of natural ecosystems, promote biodiversity, and ensure the care of stray and domestic animals, while also encouraging sustainable community practices and enhancing public sanitation.
- **Gyanodaya - Education and livelihood enhancement projects:**
To improve access to quality education, life skills, and livelihood opportunities for underprivileged children, youth, women, and persons with disabilities, bridging socio-economic gaps and fostering inclusive growth.
- **Swasthya aur Swachhata - Healthcare:**
To enhance access to basic healthcare, hygiene, and wellness infrastructure, particularly for marginalised communities with limited access to medical services.
- **Samajik Kalyan - Reducing inequalities faced by socially and economically backward groups:**
To reduce inequalities faced by socially and economically disadvantaged groups by addressing gaps in education, infrastructure, and community empowerment through inclusive development initiatives.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/workers covered (B)	% (B / A)	Total (C)	No. of employees/workers covered (D)	% (D / C)
Employees						
Permanent	4,621	4,621	100%	4,224	4,224	100%
Other than Permanent	202	202	100%	155	155	100%
Total Employees	4,823	4,823	100%	4,379	4,379	100%
Workers						
Permanent	5,422	5,422	100%	4,498	4,498	100%
Other than Permanent	6,673	6,673	100%	5,813	5,813	100%
Total Workers	12,095	12,095	100%	10,311	10,311	100%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wages		More than minimum wages		Total (A)	Equal to minimum wages		More than minimum wages	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
	Employees									
Male	4,470	15	0.34%	4,455	99.66%	4,098	41	1.00%	4,057	99.00%
Female	151	1	0.66%	150	99.34%	126	0	0%	126	100%
Permanent	4,621	16	0.35%	4,605	99.65%	4,224	41	0.97%	4,183	99.03%
Male	183	7	3.83%	176	96.17%	146	6	4.11%	140	95.89%
Female	19	0	0%	19	100%	9	0	0%	9	100%
Other than Permanent	202	7	3.47%	195	96.53%	155	6	3.87%	149	96.13%

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wages		More than minimum wages		Total (A)	Equal to minimum wages		More than minimum wages	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
	Workers									
Permanent	5,422	107	1.97%	5,315	98.03%	4,498	575	12.78%	3,923	87.22%
Male	4,943	105	2.12%	4,838	97.88%	4,150	457	11.01%	3,693	88.99%
Female	479	2	0.42%	477	99.58%	348	118	33.90%	230	66.10%
Other than Permanent	6,673	2,342	35.10%	4,331	64.90%	5,813	3,103	53.38%	2,710	46.62%
Male	6,363	2,204	34.64%	4,159	65.36%	5,656	3,086	54.46%	2,570	45.44%
Female	310	138	44.52%	172	55.48%	157	17	11.00%	140	89.00%

3. Details of remuneration/salary/wages.

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)*	5	6,00,000	3	6,00,000
Key Managerial Personnel**	9	3,25,00,000	1	2,75,00,000
Employees other than BoD and KMP	4,455	5,25,624	150	6,23,626
Workers	4,943	3,00,000	479	2,43,218

*Independent Directors

** Includes Executive Directors, MD, CFO and CS.

The median remuneration for BoDs and KMPs has been computed based on the standalone reporting boundary, while that for employees (excluding BoDs and KMPs) and workers has been computed based on the consolidated reporting boundary.

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

Particulars	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	3.92%	3.30%

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

Yes, the Human Resources (HR) department at the Company's facilities is responsible for addressing human rights impacts or issues caused by or contributed to by the business. Employees are encouraged to report any suspected human rights violations through the available communication channels. The Company ensures that its grievance mechanisms are easily accessible, confidential, and transparent, enabling prompt and fair resolution of concerns. It also conducts awareness programs, training sessions, and regular policy reviews to ensure effectiveness and compliance with applicable laws and regulations.

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

Centuryply's Human Rights Policy is integrated into the BRS Policy and applies to all the entities in the group, including subsidiaries. In the event of a reported human rights grievance, a structured process is followed. The HR department of the relevant facility undertakes a thorough investigation to ensure effective resolution. For more serious matters requiring further escalation, the issue is reported to senior management for their intervention and expedited closure.

Additionally, the Company maintains a dedicated policy focused on Prevention of Sexual Harassment (POSH). An Internal Complaints Committee (ICC) has been established to address and resolve complaints regarding sexual harassment. The ICC operates with a commitment to impartiality and efficiency, conducting investigations into sexual harassment complaints strictly within the statutory timeframe. The parties involved are given an equal opportunity to present their cases, and all relevant evidence is meticulously examined. Following the investigation, the ICC determines the validity of the complaint.

If the complaint is found to be substantiated, the Company takes immediate and appropriate measures to safeguard the well-being and safety of the complainant. These measures may include, but are not limited to, disciplinary actions against the respondent.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	Nil	Nil	None	Nil	Nil	None
Discrimination at workplace	Nil	Nil	None	Nil	Nil	None
Child labour	Nil	Nil	None	Nil	Nil	None
Forced/ involuntary labour	Nil	Nil	None	Nil	Nil	None
Wages	103	Nil	None	128	Nil	None
Other human rights-related issues	Nil	Nil	None	Nil	Nil	None

Note: All reported wage-related complaints were routine in nature, and appropriate corrective actions were taken to resolve them.

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

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

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

Centuryply adheres to a Human Rights Policy, which is integrated into the Company's Business Responsibility and Sustainability (BRS) Policy, along with the Prevention of Sexual Harassment (POSH) Policy. These policies provide a framework to ensure equal treatment, dignity, and respect for all employees.

The Company has constituted an Internal Complaints Committee (ICC) to address sexual harassment complaints. Other human rights-related grievances are reported to the Human Resources (HR) team, which ensures confidentiality for all parties involved and safeguards the well-being and safety of the complainant throughout the grievance resolution process.

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

Yes, human rights requirements are a part of the general terms and conditions in all business contracts and agreements.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100% Internal assessments are conducted periodically and on a need basis to monitor child labour, forced labour, sexual harassment and discrimination at all facilities across all divisions.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others - please specify	

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 there were no significant risks or concerns were identified.

Leadership Indicators

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

No human rights grievances requiring a change to a business process were reported during the period.

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

Centuryply conducts internal assessments periodically and on a need basis to monitor child labour, forced labour, sexual harassment and discrimination at all facilities across all divisions.

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?

Centuryply's facilities are accessible to differently-abled visitors, and the Company is actively working to enhance this infrastructure. The corporate office, a LEED-certified building, features accessible infrastructure such as ramps, elevators, accessible restrooms and designated parking spaces, among other amenities designed to accommodate the needs of differently-abled individuals. The Company sensitises its workforce across its facilities to understand the needs of differently-abled persons to promote an inclusive and supportive work environment.

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	Centuryply has a vendor assessment form to assess suppliers on the ESG parameters (forced labour, child labour, wages, discrimination at the workplace, etc.).
Discrimination at workplace	
Child labour	
Forced/ involuntary labour	
Wages	
Others - please specify	

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

Not Applicable as there no significant risks or concerns were identified.

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

Essential Indicators

1. Details of total energy consumption (Giga Joules) and energy intensity in the following format:

Parameter	FY 2025-26 (GJ)	FY 2024-25 (GJ)
From renewable sources		
Total electricity consumption (A)	1,44,109	88,781
Total fuel consumption (B)	34,72,455	29,42,654
Energy consumption through other sources (C)	-	-
Total energy consumption from renewable sources (A+B+C)	36,16,564	30,31,435
From non-renewable sources		
Total electricity consumption (D)	6,54,099	6,02,779
Total fuel consumption (E)	3,41,313	3,39,787

Parameter	FY 2025-26 (GJ)	FY 2024-25 (GJ)
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	9,95,412	9,42,566
Total energy consumed (A+B+C+D+E+F)	46,11,976	39,74,000
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) GJ/Lacs	8.55	8.78
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) GJ/Lacs	173.81	181.33
Energy intensity in terms of physical output - Production in (cubic meters): GJ/CBM	4.86	4.80
Energy intensity (optional) - the relevant metric may be selected by the entity	-	-

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, Moore Singhi Advisors LLP

FY 2025-26 figures are reported on a consolidated basis (per Section A, Question 13) using DEFRA conversion factors. FY 2024-25 figures have been restated to the same consolidated basis and DEFRA factors, replacing the standalone figures and GHG Protocol cross-sector factors used previously.

If the energy consumption were calculated using the GHG - Cross Sector Tools (March 2024) conversion factors, the total energy consumption would be 5,126.60 TJ for FY 2025–26 and 4,410.81 TJ for FY 2024–25.

The Company accounts for all wood waste utilised as biomass in its energy consumption. Energy derived from this biomass accounts for approximately 75% of the Company's total energy consumption.

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.

Not Applicable. As per the Government of India's PAT scheme, none of Centuryply's sites/facilities are identified as designated consumers (DCs).

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres- KL)		
(i) Surface water	2,18,709	1,44,674
(ii) Groundwater	4,59,410	4,99,354
(iii) Third party water	74,263	69,886
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	7,52,382	7,13,914
Total volume of water consumption (in kilolitres)	7,52,382	7,13,914
Water intensity per rupee of turnover (Total Water consumption / Revenue from operations) KL/Lac	1.39	1.58
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) KL/Lac	28.35	32.58
Water intensity in terms of physical output - Production in (cubic meters): KL/CBM	0.79	0.86
Water intensity (optional) - the relevant metric may be selected by the entity	-	-

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, Moore Singhi Advisors LLP

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	Not Applicable. The Company has successfully implemented Zero Liquid Discharge mechanisms across all its facilities in India. The wastewater generated during the operational processes undergoes treatment in the in-house Treatment Plants (ETP/STPs) present at each facility. This treated wastewater is then recycled and reintroduced back into the system for multiple purposes, including irrigation for gardening purposes, flushing toilets, fire water storage, facility cleaning, etc.	
- No treatment		
- With Treatment - please specify level of treatment		
(ii) To Groundwater		
- No treatment		
- With Treatment - please specify level of treatment		
(iii) To Seawater		
- No treatment		
- With Treatment - please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With Treatment - please specify level of treatment		
(v) Others		
- No treatment		
- With Treatment - please specify level of treatment		
Total water discharged (in kilolitres)		

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, Moore Singhi Advisors LLP.

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

As part of our commitment to sustainable operations and natural resource conservation, we have implemented several initiatives focused on water conservation and wastewater recycling. A key initiative in this direction is the implementation of Zero Liquid Discharge (ZLD) mechanisms across all our facilities in India, ensuring that no liquid effluent is discharged from our manufacturing processes.

Our manufacturing sites are equipped with efficient water treatment infrastructure to support this initiative. To further minimise liquid waste, we utilise advanced resin manufacturing technology, which eliminates the requirement for vacuum distillation in the final stages of production, thereby reducing water consumption and wastewater generation. The treated wastewater is reused effectively across our operations, including:

- Filling log storage ponds
- Gardening and landscaping
- Toilet flushing
- Fire water storage
- General facility cleaning

These initiatives contribute significantly to our environmental stewardship goals, helping conserve freshwater resources while promoting circular use of water within our facilities. At our Joka factory, all water generated from the air conditioning (AC) system is collected and reused in the energy plant. This initiative has resulted in water savings of 495 KL.

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	FY 2024-25
NOx	MT	148.70	144.07
SOx	MT	180.45	177.81
Particulate matter (PM)	MT	204.68	201.07
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Hazardous air pollutants (HAP)	-	-	-
Others	-	-	-

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.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	41,722	40,197
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	1,29,003	1,21,728
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MtCO ₂ e/Lac	0.32	0.36
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)	MtCO ₂ e/Lac	6.43	7.39
Total Scope 1 and Scope 2 emission intensity in terms of physical output - Production in (cubic meters)	MtCO ₂ e/CBM	0.18	0.20
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity	-	-	-

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, Moore Singhi Advisors LLP

FY 2025-26 figures are reported on a consolidated basis (per Section A, Question 13) using DEFRA emission factors. FY 2024-25 figures have been restated to the same consolidated basis and DEFRA factors, replacing the standalone figures and GHG Protocol cross-sector factors used previously.

If the emissions were calculated using the GHG - Cross Sector Tools emission factors, the total Scope 1 emissions would be 67,823 tCO₂e for FY 2025-26 and 62,550 tCO₂e for FY 2024-25.

The Company's absolute Scope 1 and Scope 2 GHG emissions increased year-on-year due to higher production. However, GHG emission intensity per Lac of revenue decreased by 11%, indicating improved operational efficiency.

8. Does the entity have any projects related to reducing Greenhouse Gas emissions? If yes, then provide details

At Centuryply, we are committed to addressing climate change by creating a meaningful environmental and social impact in the regions where we operate. To enhance our performance in this area, we have implemented a series of sustainable initiatives aimed at increasing the use of renewable energy, adopting energy-efficient technologies, and reducing production waste. Collectively, these efforts have contributed to a notable reduction in greenhouse gas (GHG) emissions across our operations.

Key Initiatives to Enhance Energy Efficiency and Reduce GHG Emissions

- Integration of renewable energy sources such as solar and wind power into our energy mix. The Company has captive rooftop solar power capacity of 14.26 MW across its facilities and sources renewable electricity for its Chennai facility through a Renewable Energy Power Purchase Agreement (RE PPA) comprising a combination of solar and wind power.
- Replacement of ageing and obsolete machinery with energy-efficient equipment including new peeling lines, L-type finger jointers, core composers, glue spreaders, pre-presses, hot presses, resin kettles, conveyor/feeder systems and circular saw sharpening machine, resulting in improved productivity and lower energy consumption.
- Commissioning of a 14 MW Wood Waste Fired Thermic Fluid Heater (TFH) replacing two smaller 30 Lac kcal heating units, leading to improved thermal efficiency, better combustion performance and optimised fuel utilisation.

- Installation of Variable Frequency Drives (VFDs) on major process equipment to regulate motor loads, reduce power consumption and improve process stability.
- Interconnection of dust supply systems from Sanding Silo - 1 and Silo - 2 to provide a common furnace feed system, thereby improving fuel utilisation and operational flexibility.
- Installation of self-regulating heating systems for formaldehyde storage tanks and pipelines to prevent winter choking and eliminate avoidable process losses.
- Modification of combustion systems in thermal units to improve heater efficiency and reduce fossil fuel consumption.

Energy Efficiency and Resource Conservation

- Replacement of diesel-operated forklifts with 59 electric forklifts, reducing fossil fuel dependency and emissions.
- Installation of upgraded dosing pumps in the smart wax system, resulting in reduced wax consumption and improved system reliability.
- Thermal insulation of smart wax hot water tanks to minimise heat loss and reduce steam consumption.
- Installation of additional heat exchangers in hydraulic power packs to improve equipment efficiency and reduce electrical load.
- Installation of cooling systems for resin kettles and chillers for impregnators to improve process control and energy utilisation.
- Successful implementation of 3-feet veneer composition at L-Type Jointer No. 1, resulting in improved material utilisation and reduced wastage.
- Installation of pneumatic vibrators in fuel feeding systems of the energy plant to prevent material clogging, improve fuel feeding efficiency and ensure uninterrupted operation.
- Installation of on-off and Proportional-Integral-Derivative (PID) control valves in dryers, plywood and laminate hot presses and other process equipment for precise temperature control, optimised energy utilisation and improved product quality.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	285.99	236.09
E-waste (B)	3.35	3.56
Bio-medical waste (C)	0.014	0.005
Construction and demolition waste (D)	27.28	-
Battery waste (E)	1.72	1.68
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any.	120.91	114.90
(G) - Sludge, used oil, drums, resin, scrap		
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) - Wood, paper, metal, rubber, canteen, scrap	1,66,204.07	1,83,163.65
Total (A+B + C + D + E + F + G + H)	1,66,643.34	1,83,519.87
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) MT/Lac	0.31	0.41
Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) MT/Lac	6.28	8.37
Waste intensity in terms of physical output - Production in (cubic meters): MT/CBM	0.18	0.22
Waste intensity (optional) - the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled (wood)*	-	22,792.96

Parameter	FY 2025-26	FY 2024-25
(ii) Re-used (wood, ash, and sludge)**	1,56,267.39	1,48,033.90
(iii) Other recovery operations***	7,897.90	11,229.94
Total	1,64,165.30	1,82,056.80
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations (authorised vendors, scrap treatment)	2,478.04	1,463.07
Total	2,478.04	1,463.07

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, Moore Singhi Advisors LLP

*In FY 2024-25, a portion of the wood waste was utilised in the manufacture of particle boards. Following changes in the facility in FY 2025-26, the wood waste is now utilised as biomass for energy generation.

**Wood waste constitutes approximately 98% of the Company's total waste generated and is utilised as biomass fuel for heat generation in its energy plants. At select locations, ash and ETP/STP sludge are reused as part of the fuel mix in the energy plants.

***Ash waste has been reclassified from landfilling to other recovery operations, as it is utilised for ground levelling within the plant premises. Similarly, sludge generated from the Sewage Treatment Plant (STP) is utilised as manure for gardening and green belt development within the plant premises.

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.

- The Company follows an integrated waste management approach based on the principles of reduce, reuse, and recycle, with a focus on minimising waste generation at source and promoting circularity.
- Hazardous waste is segregated, handled, and disposed of through government-authorised vendors in compliance with applicable regulations, including the Hazardous and Other Wastes Rules. A zero-landfill approach is followed for chemical residue/waste.
- Non-hazardous waste, including packaging and general plant waste, is segregated at source and managed through authorised recyclers and local agencies.
- Aligned with circular economy principles, the Company optimises resource efficiency by reprocessing wood waste and veneers into value-added products and recycling PVC waste into secondary raw materials.
- At Badvel, the process waste is managed through advanced treatment systems, wherein STP/ETP sludge is subjected to thickening, digestion, and dewatering, and subsequently utilised as an alternative fuel in boilers, enabling efficient waste-to-energy recovery.
- Considering the use of chemicals such as formaldehyde and phenols, the Company has implemented improved process controls and adhesive formulations to reduce environmental and health impacts.
- The Company has developed resins compliant with CARB (US) and JIS A 1460 (Japan) formaldehyde emission standards, ensuring reduced emissions while maintaining product performance.
- Continuous focus on research and development supports identification of safer chemical alternatives and improvement in overall sustainability performance.

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:

Not Applicable. None of the Company's operations or offices are located near ecologically sensitive areas. Approximately 98% of the primary raw material, timber, comes from agroforestry/farm forestry sources, emphasising the importance of effective plantation management. The Company has been actively supporting plantation activities by offering saplings of plant varieties like eucalyptus to farmers near the manufacturing facilities.

Additionally, large-scale plantations of fast-growing and short-rotation plant species are undertaken around its manufacturing facilities, especially in Hoshiarpur, Guwahati, and Badvel.

These efforts not only secure a sustainable raw material supply but also provide financial support to local farmers. Various soil conservation initiatives are also implemented, including:

- Training programs for farmers on soil health management
- Planting of saplings in vacant areas around our manufacturing facilities and peripheries
- Distribution of plant saplings to the employees, encouraging them to plant in their communities

These measures reflect our proactive approach to balancing business interests with environmental responsibilities, promoting sustainable practices within our value chain and surrounding communities.

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

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
-					

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 complies with applicable environmental laws and has obtained necessary consents and authorisations from relevant Pollution Control Boards. No non-compliance, fines, or penalties were reported during FY 2025-26.				

Leadership Indicators

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

- (i) Name of the area: Karnal, Gummidipoondi (Chennai), Hoshiarpur.
- (ii) Nature of operations: Manufacturing of Plywood, Particle Board, & MDF.
- (iii) Water withdrawal, consumption, and discharge in the following format:

According to the CGWB - Dynamic Ground Water Resources Report 2025 and WRI Aqueduct Water Risk Atlas, four of the Company's plants, located across three locations, fall under the water stress category.

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in Kilolitres)		
(i) Surface water	29,434	-
(ii) Groundwater	2,86,662	3,41,984
(iii) Third-party water	-	-
(iv) Seawater / desalinated water	-	-

Parameter	FY 2025-26	FY 2024-25
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	3,16,096	3,41,984
Total volume of water consumption (in kilolitres)	3,16,096	3,41,984
Water intensity per rupee of turnover (Water consumed / Revenue from operations) KL/ Lac	0.59	0.76
Water intensity (optional) - the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	Not Applicable. The Company has successfully implemented Zero Liquid Discharge mechanisms across all its facilities in India. The wastewater generated during the operational processes undergoes treatment in the in-house Treatment Plants (ETP/STPs) present at each facility. This treated wastewater is then recycled and reintroduced back into the system for multiple purposes, including irrigation for gardening purposes, flushing toilets, fire water storage, facility cleaning, etc.	
- No treatment		
- With treatment -please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment - please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment -please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment -please specify level of treatment		
(v) Others		
- No treatment		
- With treatment -please specify level of treatment		
Total water discharged (in kilolitres)		

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, Moore Singhi Advisors LLP

2. Provide the details of total Scope 3 emissions & its intensity in the following format:

Parameter	Unit	FY 2025-26*	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	5,50,548	-
Total Scope 3 emissions per rupee of turnover	MtCO2e/Lac of revenue in INR	1.02	-
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity	-	-	-

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, Moore Singhi Advisors LLP

*The Company initiated the tracking of its Scope 3 GHG emissions during the current reporting year. The assessment includes emissions from

- Category 1 - Purchased Goods and Services
- Category 2 - Capital Goods
- Category 4 - Upstream Transportation and Distribution
- Category 9 - Downstream Transportation and Distribution

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:

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	APFC Panel Installation	Installation of APFC panel	Estimated annual electricity savings of ~1,02,184 kWh, resulting in improved power factor and reduced electricity consumption.
2	VFD Installation at Submersible Pump-10	Installation of VFD	Estimated annual electricity savings of ~4,413 kWh through optimised pump operation.
3	VFD Installation at Resin Plant Hot Water Booster Pump	Installation of VFD	Estimated annual electricity savings of ~45,417 kWh through improved motor efficiency.
4	VFD Installation at HP Heating Pumps (4 Nos.)	Installation of VFDs	Estimated annual electricity savings of ~3,07,125 kWh through variable speed operation.
5	VFD Installation at HP Cooling Pumps (5 Nos.)	Installation of VFDs	Estimated annual electricity savings of ~27,651 kWh by reducing unnecessary energy consumption.
6	VFD Installation at Imp-4 Exhausts & Blowers (6 Nos.)	Installation of VFDs	Estimated annual electricity savings of ~37,336 kWh through demand-based speed control.
7	Reduced Maximum Demand	Demand optimisation	Reduced peak demand and optimised electricity consumption, contributing to lower overall energy use.

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

We have established a robust Risk Management Policy that serves as both a business continuity and disaster management plan. The primary objective of this policy is to mitigate the adverse effects of risks on our business objectives. Recently updated to align with amendments in Listing Regulations, the policy covers various critical areas, including strategic/business, information technology, financial, cybersecurity, and operational risks, including ESG. Responsibility for implementing and monitoring the Risk Management Policy lies with the Risk Management Committee. This committee ensures that key risks are identified, assessed and systematically addressed through ongoing mitigation strategies. The Board and Audit Committee are regularly briefed on the outcomes of risk assessments and the procedures in place to minimise these risks.

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

The Company has not observed any adverse environmental impacts arising from its value chain. However, recognising the environmental risks associated with a timber-based industry, it has proactively implemented sustainable sourcing, efficient operations and climate-conscious initiatives to mitigate potential negative impacts.

Sustainable Sourcing & Forest Stewardship

- Approximately 98% of our primary raw material, timber, is sourced from agroforestry/farm forestry plantations. These plantations are cultivated on non-forest lands and are managed to maintain ecological balance while providing livelihoods to farmers, significantly reducing the risks of deforestation and biodiversity loss.
- The Company also procures FSC-certified veneer, harvested from short-rotation plantation forests. These forests enable responsible and sustainable timber harvesting with minimal ecological impact.

Farmer Support & Agroforestry Outreach

The Company distributed over 78 Lac saplings, along with targeted training to promote sustainable plantation practices. These initiatives not only strengthen Centuryply's raw material security but also contribute to environmental restoration and rural economic empowerment.

Import Diversification

Centuryply has strategically diversified its sourcing by importing high-quality plywood timber from countries such as Vietnam, Brazil, and Africa. This approach has helped mitigate risks related to domestic supply constraints and price volatility, while ensuring adherence to responsible sourcing standards across its global supply chain.

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

Centuryply currently assesses its suppliers using a vendor evaluation form that covers environmental aspects as well.

8. How many Green Credits have been generated or procured?

a. By the listed entity: Nil

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners: Nil

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

Essential Indicators

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

Centuryply has affiliations with 12 industry chambers/associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	MCC Chamber of Commerce and Industry	National
2	Bharat Chamber of Commerce	National
3	Indian Chamber of Commerce	National
4	Federation of Indian Chambers of Commerce and Industry	National
5	Indian Plywood Industries Research and Training Institute	National
6	The Bengal Chamber of Commerce and Industry	State
7	Federation of Indian Plywood and Panel Industry	National
8	Indian Laminate Manufacturers Association	National
9	Calcutta Chamber of Commerce	State
10	International Chamber of Business & Industry	International
11	Institute of Wood Science and Technology	National
12	Confederation of Indian Industry	National

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
The Company has not engaged in any anti-competitive conduct during the reporting year.		

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
Centuryply actively engages with industry associations to promote industry advancement and public welfare. Through participation in these forums, we address a wide range of stakeholder concerns and policy matters, aiming to influence the development of comprehensive regulations that benefit both the industry and society at large. Our goal is to contribute meaningfully to the broader policy development process, rather than focus on a single subject area.					

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
During FY 2025-26, the Company has not undertaken any projects that require Social Impact Assessments (SIA).					

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)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

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

Centuryply actively engages with local communities through its CSR programs to support marginalised and vulnerable groups. The CSR Committee oversees the planning and implementation of these initiatives, while implementing agencies stay connected with communities to understand their needs. The Company also uses surveys and focus group discussions to gather feedback and address community concerns effectively.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	43.36%	41.52%
Directly sourced from within India	75.85%	79.98%

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 a percentage of total wage cost.

Location	FY 2025-26	FY 2024-25
Rural	44.65%	41.36%
Semi-Urban	Nil	Nil
Urban	12.73%	14.21%
Metropolitan	42.62%	44.43%

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):

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In INR)
None			

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

The Company has mechanisms in place to procure raw materials from suppliers belonging to marginalised/vulnerable groups like those from poor economic backgrounds; it is yet to formalise a preferential procurement policy for the same.

(b) From which marginalized /vulnerable groups do you procure?

Centuryply implements agroforestry/farm forestry initiatives in the vicinity of its manufacturing facilities, particularly in Punjab, Assam and Andhra Pradesh. This strategy involves encouraging local farmers to cultivate eucalyptus and other fast-growing tree species around their fields, as well as promoting large-scale plantations of these species.

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

Centuryply procures approximately 98% of its timber requirements through agroforestry/farm forestry practices. The Company is in the process of establishing a robust mechanism to quantify and track procurement from its diverse supplier base.

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:

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

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

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

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
VATAVARAN SANRAKSHAN – Animal welfare, conserve flora and fauna			
1	Calcutta Pinjrapole Society	215	100%
2	Prerna Foundation	Public at large	100%
3	Friends of Vrindavan	Public at large	100%
4	Tree Plantation	Distributed over 78+ Lac saplings to 2,042 beneficiaries	100%
5	Akhil Bharat Goseva Sansthan		
6	Calcutta Centre Mahavir Seva Sadan		

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
GYANODAY – Education and livelihood enhancement projects			
7	Udayan Care	15	100%
8	Morning Glory School	100	100%
9	Shree Burrabazar Kumarsabha Pustakalya	Public at large	100%
10	Vidyarthi Vikash	732	100%
11	Tagore Foundation School Kolkata	15	100%
12	Debanjan Sen Foundation	30	100%
13	Vocation Training / Coaching/Computer Centres at Guwahati	341	100%
14	Vocation Training Centre at Joka, W.B.	58	
15	Renovation of rural school (Barkukuria)	Students at large	100%
16	Vanvasi Kalyan Ashram, Odisha	120	100%
17	Friends of Tribals Society	5974	100%
18	Future Hope India	421	100%
19	Aryasamaj Gandhidham Charitable Trust	150	100%
20	Vivekananda Rock Memorial and Vivekananda Kendra	120	100%
21	Garden Reach Institute for the Rehabilitation and Research	633	100%
22	Katakhali Swapnopuran Welfare Society	271	100%
23	Ashadeep Welfare Society	50	100%
24	Purvanchal Kalyan Ashram	54	100%
25	Vaani Deaf Children's Foundation	30	100%
26	Shree Ram Seva Samity Trust	100	100%
27	Kurpai Unnayani Society	1000	100%
28	Manav Seva Trust	2482	100%
29	Shrimad Rajchandra Aatma Tatva Rese	839	100%
30	Keshav Seva Kendra	30	100%
31	Sujangarh Nagarik Parishad	350	100%
32	Renovation of Bhagabatipara Madhabdev High School	Students at large	100%
33	Shreehari Satsanga Samity	Public at large	100%
34	Aim Art Illuminates Mankind	200	
35	Renovation of public library	Public at large	100%
36	Samaritan Help Mission	1000	100%
37	Sunbird Trust	202	100%
38	Mukti	365	100%
39	Century Charitable Trust	50	100%
SWASTHYA AUR SWACHHATA – Healthcare			
40	Can Kids-Cancer Patients	299	100%
41	Institute of Cerebral Palsy	474	100%
42	Marwari Relief Society	220	100%
43	Nagrik Swasthya Sangh	580	100%
44	Vision Mission Foundation	5014	100%
45	Shree Vishudhanand Saraswati Marwari Hospital	1	--
46	Bhukailash Welfare Centre	Public at large	100%
47	Swami Vivekananda Yoga Anusandhana Samsthana	500	100%
48	Rotary Club of Central Calcutta Trust	8	100%
49	Shree Shyam Prem Mondal Kathgola	4900	100%
50	Seva Bharati Purbanchal	1250	100%
51	Shree Kashi Vishwanath Seva Samity	Public at large	100%
52	Shree Kalyan Arogya Sadan	Public at large	100%
53	Help Us Help Them	1000	100%
54	Jasidih Arogya Bhawan	Public at large	100%
55	Serva Rithu Seva Foundation	Public at large	100%
56	Shree Sai Healing Trust	Public at large	100%

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
57	Manovikas Kendra Rehabilitation & Research Institute for the handicapped	397	100%
58	Akhil Bhartiya Vanvasi Kalyan Ashram	1000	100%
59	Arogya Foundation of India	15000	100%
60	Dr. Bholanath Chakravarty Memorial Trust	Public at large	100%
61	Services Club Hoshiarpur	435	100%
62	Bharat Sevashram Sangha	700	100%
63	Distribution of blankets	50	100%
64	Vishwanath Seva Samity Trust	Public at large	100%
65	Free Eye check-up camp	201	100%
66	Century Charitable Trust	50	100%
SAMAJIK KALYAN – Reducing inequalities faced by socially and economically backward groups			
67	Armed Forces Flag Day Fund Kendriya Sainik Board	Public at large	100%
68	Installation of Street lights- Hoshiarpur	Public at large	100%
69	Renovation of rural community hall	Public at large	100%
70	Shree Manav Seva Trust	80	100%
71	Installation of Two RO Water Plants at Bethayapalli Project Colony-1 and Project Colony-2	600	100%
72	Contribution towards Gandikota Utsavaalu	Public at large	100%

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

Essential Indicators

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

Consumer satisfaction is a key priority for Centuryply, supporting long-term business growth and sustainability. As a primarily B2B business, the Company regularly engages with dealers, architects, and end consumers to gather feedback on product quality and services. A formal grievance redressal mechanism is in place to address customer concerns effectively. The complaints are routed through the marketing and sales team, while issues requiring escalation are handled by the respective zonal in-charge for each product line.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	Not Applicable Our product portfolio, plywood, laminates, veneers, doors, MDF and particle board, is primarily wood-based and is typically used as intermediary products by end consumers in the manufacture of furniture, fixtures, and other applications. Given their long service life and integration into finished goods, end-of-life recycling or disposal by the consumer is generally not applicable.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Data privacy	Nil	Nil	-	Nil	Nil	-
Advertising	Nil	Nil	-	Nil	Nil	-
Cyber-security	Nil	Nil	-	Nil	Nil	-
Delivery of essential services	NA	NA	-	NA	NA	-
Restrictive Trade Practices	Nil	Nil	-	Nil	Nil	-
Unfair Trade Practices	Nil	Nil	-	Nil	Nil	-
Other - Consumer Complaints	4,742	223	-	3,481	16	

Note: Complaints for FY 2025-26 are reported on a consolidated basis, as per Section A, Question 13, whereas FY 2024-25 figures are reported on a standalone basis. Accordingly, the two years are not directly comparable.

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

Number	Reasons for recall
Voluntary recalls	Nil
Forced recalls	

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. Centuryply has an IT Policy which includes robust mechanisms to identify, prevent and mitigate cyber risks and privacy breaches. The policy is essential for protecting business processes from potential security breaches and preventing any misuse of customer and employee data and confidential information. The Company ensures this commitment by following a structured process guided by the provisions of its IT Policy.

Further strengthening its information security practices, the Company has established an Information Security Management System (ISMS) ISO 27001:2022, demonstrating its commitment to managing information security risks in line with internationally recognised standards.

As an internal governance document, the IT Policy is not publicly disclosed on the company's website.

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 no complaints relating to the above-mentioned areas were received in FY 2025-26.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches. Nil
- Percentage of data breaches involving personally identifiable information of customers. NA
- Impact, if any, of the data breaches. NA

Leadership Indicators

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

Centuryply provides product and service information through the following platforms:

- Website: www.centuryply.com - includes product details, specifications, and certifications.
- Social media: Regular updates on Facebook, Instagram, X (formerly Twitter), LinkedIn, and YouTube.
- Retail & Dealer Outlets: Physical brochures and on-ground product support.
- Customer Support: Toll-free helpline and email for product-related queries.

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

Centuryply provides customers with clear information for safe and responsible product usage through product labels, packaging instructions, and technical specifications. The Company believes that education empowers consumers to make better choices. Through its 'Jaaniye Phir Chuniye' campaign. The Company raises awareness about the differences between certified, high quality plywood and unreliable low cost alternatives, addressing myths, counterfeit products, and misleading claims in the market. To prevent counterfeit products and ensure product authenticity, the Company has developed the 'Century Promise' mobile application, which allows customers to scan QR codes on products to verify authenticity, access product details, and download e-warranty. Detailed product information and specifications are also available on the Company's website to help customers make informed decisions and ensure proper usage of products.

Centuryply actively engages with key influencers through dedicated programs such as architect meets, interior designer meets, and carpenter meets. These initiatives provide a platform to share detailed product information and demonstrate the safe, effective use of Centuryply's offerings. By fostering direct interaction with industry professionals, the Company strengthens trust, promotes responsible product usage, and builds long term relationships that support customer satisfaction.

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

Centuryply operations and products/services do not fall under the category of essential services; hence, this requirement is not applicable to the Company.

Despite this, the Company ensures consistent engagement with its customers and stakeholders through multiple communication channels. Important updates are regularly shared via press conferences, social media platforms, and news outlets, reinforcing transparency and accessibility in all external communications.

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

Yes. Centuryply displays product information over and above the mandated local laws, and complies with all applicable requirements regarding product labelling and information display. In addition, consumers can access technical and product information on the website to better understand and use the products responsibly. To allow consumers to confirm the authenticity of the goods, Centuryply provides barcodes on its products.

The following are certificates that are applicable:

Grouped Category	Certification
Management Systems	ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, ISO 27001:2022
Product Standards	IS 303:2024, IS 710:2024, IS 2046:1995, IS 5509:2021, IS 12823:2015, IS 14587, IS 1328:2025, IS 1659, IS 2202, IS 848:2006, BS: 476 Part 7, CE Marking, ASTM E84
Emission	E1 / E0 (Europe) / CARB Phase 2 / TSCA Title VI (USA) / JIS A 1460 (Japan)
Eco & Green Labels	FSC, GREENGUARD Gold, GreenPro
Workplace	Great Place To Work

For and on behalf of the Board of Directors

Sajjan Bhajanka
(DIN: 00246043)

Chairman & Managing Director

Kolkata, 31st July, 2026

Independent Assurance Report

To
The Board of Directors,
Century Plyboards (India) Ltd,
Century House P-15/1, Taratala Road,
Kolkata - 700088, West Bengal.

Subject: Independent Assurance Report on the Business Responsibility and Sustainability Report (BRSR) of Century Plyboards (India) Limited for the Financial Year 2025-26, comprising Reasonable Assurance on BRSR Core KPIs (Annexure A) and Limited Assurance on Select BRSR Non-Core KPIs (Annexure B).

1. Introduction and Scope

Moore Singhi Advisors LLP ("Moore Singhi" or "we" or "us") has been engaged by the Century Plyboards (India) Limited (hereafter referred to as "the Company" or "Centuryply") to provide:

- a) Independent reasonable assurance on Key Performance Indicators (KPIs) under nine (9) ESG attributes forming part of the Business Responsibility and Sustainability Report Core ("BRSR Core KPIs"), as listed in Annexure A; and
- b) Independent limited assurance on the select BRSR KPIs other than Core ("BRSR Non-Core KPIs"), as listed in Annexure B.

The reporting criteria, chosen by the company, for this engagement comprise the following (collectively, the "Criteria", and the SEBI circulars referenced below, the "Circulars"):

- Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.
- SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 titled Master Circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities, read with Chapter IV-B thereof (dealing with BRSR disclosures)
- Industry Standards on Reporting of BRSR Core issued vide SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024.

Our engagement has been conducted in accordance with the terms of the engagement letter dated February 02, 2026.

Our assurance covers the period from April 1, 2025 to March 31, 2026. We have not performed any procedures on elements of the BRSR report other than those listed in Annexure A and Annexure B, and accordingly do not express any opinion or conclusion thereon.

2. Boundary

For the purpose of this engagement, the reporting boundary for the BRSR disclosures comprises the Company together with its Indian subsidiaries, as specified in Annexure C. It covers eight manufacturing locations at Joka, Hoshiarpur, Gummidipoondi, Guwahati, Kandla, Karnal, Badvel and Roorkee along with two Container Freight Stations and the Port Terminal at Kolkata, and the Corporate Office at Kolkata (together, the "reporting boundary").

On-site verification was conducted at the Joka, Gummidipoondi, Badvel and Roorkee manufacturing locations and at the Corporate Office.

3. Management Responsibilities

The Company's management is responsible for the selection of the reporting criteria, reporting period, reporting boundary, preparation, and disclosure of BRSR information including the BRSR Core KPIs under the nine attributes as listed in Annexure A, and the BRSR Non-Core KPIs as listed in Annexure B as per the aforesaid Circulars. This responsibility includes stakeholder engagement, designing, implementing and maintaining adequate internal controls, including relevant policies and procedures, maintaining adequate records, performing appropriate calculations, and making estimates that are reasonable in the circumstances, and ensuring that they are free from material misstatement, whether due to fraud or error. The management and Board of Directors of the Company are also responsible for overseeing the Company's compliance with the requirements of LODR

Regulations and the SEBI Circulars in relation to the BRSR. Moore Singhi was not involved in the preparation of the BRSR report, BRSR Core KPIs, BRSR Non-Core or related backup data..

4. Moore Singhi's Responsibilities

Moore Singhi's responsibility is to express: (a) a reasonable assurance opinion on the BRSR Core KPIs in Annexure A; and (b) a limited assurance conclusion on the BRSR Non-Core KPIs listed in Annexure B, based on the procedures we have performed and the evidence we have obtained from the Company. We do not accept or assume any responsibility for any other purpose or to any other person or organization. We have considered quantitative materiality and qualitative factors in (i) planning the scope of our work and evaluating the results of our work; and (ii) evaluating the effect of any identified misstatements within the scope of this engagement. Moore Singhi expressly disclaims any liability or co-responsibility for any decision a person or entity would make based on this assurance statement and for any damages in case erroneous data is reported. This assurance engagement relies on the assumption that all data and information provided by the Company is accurate and complete.

We conducted our assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements other than Audits or Reviews of Historical Financial Information, and the International Standard on Assurance Engagements (ISAE) 3410: Assurance Engagements on Greenhouse Gas Statements, as well as the terms of reference for this engagement as agreed with Centuryply in the engagement letter dated February 02, 2026. The BRSR Core KPIs in Annexure A were evaluated against the Industry Standards on Reporting of BRSR Core issued under SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024, and the BRSR Non-Core KPIs in Annexure B against the reporting criteria chosen by management within the BRSR format prescribed by SEBI. These reporting criteria are distinct from the assurance standards under which this engagement was conducted.

Those standards require that we plan and perform our engagement to obtain reasonable assurance about whether, in all material respects, the BRSR Core KPIs presented in Annexure A are prepared in accordance with the Criteria, and limited assurance about whether any matter has come to our attention causing us to believe that the BRSR Non-Core KPIs presented in Annexure B are not prepared, in all material respects, in accordance with the Criteria chosen by the Company as per the aforementioned Circulars.

4a. Reasonable Assurance Procedures: Annexure A (BRSR Core KPIs)

A reasonable assurance engagement includes performing procedures to obtain sufficient and appropriate evidence to assess the risk of material misstatement of the KPIs disclosed in BRSR Core. In this connection, our procedures included:

- Performing process walkthroughs at selected locations to understand controls relevant to data capture, validation, and reporting of KPIs
- Understanding and assessing data collection, aggregation, and reporting processes across divisions.
- Evaluating whether the methodologies, assumptions, and calculation approaches adopted by the Company are consistent with the Criteria.
- Conducting interviews with management and operational personnel responsible for BRSR Core data.
- Performing sample-based testing of underlying data and supporting documents across all nine attributes.
- Performing recalculations of selected KPIs, including verification of arithmetic accuracy, consistency of formulas.
- Obtaining written management representations confirming completeness, accuracy, and consistency of the reported information.

4b. Limited Assurance Procedures: Annexure B (BRSR Non-Core KPIs)

A limited assurance engagement includes performing procedures that are less extensive than those performed in a reasonable assurance engagement and are primarily designed to identify matters that may be indicative of material misstatement.

- Enquiries with management and personnel responsible for the preparation of the KPIs in Annexure B.
- Obtaining a broad understanding, through inquiries, of the controls and processes applied by management for the capture and compilation of KPIs in Annexure B.
- Performing analytical procedures, including consistency checks against related disclosures in the BRSR report.
- Review of the methodologies, assumptions, and definitions applied for each Annexure B KPIs against the Criteria.
- Reviewing calculations of selected KPIs for arithmetic accuracy and consistency as shared by management.
- Obtaining written management representations confirming completeness and accuracy of the reported information.

4c. Exclusions

The following are excluded from the scope of the engagement:

- An opinion on the overall design, implementation, or operating effectiveness of the Company's internal control framework or IT general controls, beyond procedures performed as part of this assurance engagement.

- The Company's statements that describe expressions of opinion, belief, aspiration, expectation, aim, or future intentions, including forward-looking statements.
- Independent verification of the economic and/or financial performance indicators, which are derived from the Company's audited financial statements.

5. Inherent Limitations

The reliability of assurance on non-financial information is subject to uncertainties inherent in the assurance process. The lack of a significant universal body of established practice for measuring and evaluating non-financial information allows for different, but acceptable, measures and measurement techniques, potentially affecting comparability between entities. Specifically, the uncertainties in greenhouse gas (GHG) emissions estimation arise due to incomplete scientific knowledge, limitations in quantification models, and the assumptions or conversion factors used to arrive at results. Due to these inherent limitations, there is a possibility that material misstatements in the sustainability information of the BRSR Core KPIs in the Report may remain undetected. The application of this assurance statement is limited to the aforementioned circulars.

With respect to Annexure B KPIs, these limitations are particularly relevant for Scope 3 GHG emissions (categories 1, 2, 4, and 9) covered under Principle 6, Leadership Indicator 2, where estimation uncertainty is materially higher than for Scope 1 and Scope 2, and for metrics derived from financial systems where limited assurance procedures do not include independent verification of the underlying financial data.

6A. Opinion - Reasonable Assurance (Annexure A: BRSR Core KPIs)

Based on the procedures performed and evidence obtained, as described in Section 4A, and on the information and explanations provided to us, including written management representations, we are of the opinion that the BRSR Core KPIs mentioned in Annexure A of our report are prepared, in all material respects, in accordance with the Criteria chosen by the Company as per the aforementioned Circulars.

6B. Conclusion - Limited Assurance (Annexure B: BRSR Non-Core KPIs)

Based on the procedures performed and evidence obtained, as described in Section 4B, and on information and explanations provided to us including written management representations, nothing has come to our attention that causes us to believe that the select BRSR Non-Core KPIs of the Company listed in Annexure B are not prepared, in all material respects, in accordance with the Criteria chosen by the Company as per the aforementioned Circulars.

7. Restriction on Use

Our work was performed solely to assist management in meeting their responsibilities in relation to Centuryply's assurance requirements as per the Circulars. The report is addressed and provided to the Board of Directors of the Company, solely for the purpose of enabling it to comply with the aforementioned requirements of the Circulars, and should not be used, for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or duty of care to any person other than the Board of Directors of the Company in connection with this report. Other than as described in paragraph 1, which sets out the scope of our engagement, we did not perform any assurance procedures on the remaining information. Accordingly, we do not express an opinion on that information.

8. Statement of Independence, Impartiality, and Competence

Moore Singhi is a professional services firm offering a range of services in assurance and advisory to both domestic and international clients across industries. We have complied with independence and ethical requirements, which are founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. This assurance engagement comprises multidisciplinary experts with deep knowledge in sustainability, ESG reporting principles and standards, and related assurance standards.

For and on behalf of Moore Singhi Advisors LLP,

Date: July 31, 2026

Ravi Sankar Nori
Chief Operating Officer (ESG Services)