16th July 2026

BSE Limited
25th Floor, Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai 400 001

Stock Code: 513375

National Stock Exchange of India Ltd.
Plot No. C/1, G Block
Bandra - Kurla Complex, Bandra (E)
Mumbai 400 051

Stock Code: CARBORUNIV

Dear Sir/Madam,

Sub: Submission of Business Responsibility and Sustainability Report

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we submit herewith the Business Responsibility and Sustainability Report for the Financial year 2025-26 along with the Independent Assurance Report.

Thanking you.

Yours faithfully,
For Carborundum Universal Limited

Rekha Surendhiran

Digitally signed by Rekha Surendhiran
DN: c=IN, o=Personal, title=2919, pseudonym=0f9412f840474b8a91e5bcc5ff3be4bc, 2.5.4.20=fd1a23ee82f6097c2c6bdcb73a57518e3cac48327a58d8bea18d7f12b56cf2ac, postalCode=600122, st=Tamil Nadu, serialNumber=09b2551546796137c8aa47ee2a2f90f56c6a9107df203c46c5900ff3c9a322c8, cn=Rekha Surendhiran
Date: 2026.07.16 21:25:35 +05'30'

Rekha Surendhiran
Company Secretary

Annexure H
BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

[Pursuant to Regulation 34(2)(f) of Listing Regulations]

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L29224TN1954PLC000318
2.	Name of the Listed Entity	Carborundum Universal Limited
3.	Year of incorporation	1954
4.	Registered office address	'Dare House', No.234, N.S.C.Bose Road, Parrys, Chennai - 600001
5.	Corporate address	'Dare House', No.234, N.S.C.Bose Road, Parrys, Chennai - 600001
6.	E-mail	investorservices@cumi.murugappa.com
7.	Telephone	044-30006161
8.	Website	https://www.cumi-murugappa.com/
9.	Financial year for which reporting is being done	2025-2026
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11.	Paid-up Capital	₹190,492,502
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Rekha Surendhiran, Company Secretary, 044-30006141, rekhas@cumi.murugappa.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).	The disclosure in this report is made on a Standalone basis.
14.	Name of assurance provider	TUV India Pvt. Ltd.
15.	Type of assurance obtained	BRSR Core Reasonable Assurance

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacture of other non-metallic mineral products - Abrasives	Manufacture, Sale, and Marketing of abrasives for various applications including Bonded, Coated & Super Abrasives	41.87%
2.	Electrominerals - Abrasives Grains	Manufacture, Sale, and Marketing of abrasives for various applications including Bonded, Coated & Super Abrasives	25.16%
3.	Refractories & Ceramics	Design and Manufacturing of Refractories, Ceramics, Anti Corrosives and Polymers	32.97%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Abrasives	23993	41.87%
2.	Electrominerals	0729	25.16%
3.	Refractories & Ceramics	23939	32.97%

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	22	10	32
International	Nil	Nil	Nil

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	23 States and 4 Union territories
International (No. of Countries)	67 countries

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

31%

c. A brief on types of customers

Carborundum Universal Limited (CUMI) is a diversified materials science company. CUMI makes Abrasives, Fused minerals, Refractories, and Technical ceramics for application in a variety of industries including Automotive & Auto-Component OEMs, Construction, Fabrication, General Engineering, Bearings, Heavy engineering, Railways, Iron & steel, Non-ferrous, Glass, Cement, Chemicals & Petrochemicals Industry, Metals & Mining, Refractories, Material Handling, Fuel Cells, Power Transmission & Distribution. The Company serves both retail and industrial customers through multiple channels across India. The multiple channels include distributors, direct sales, and digital marketing.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	1075	973	91%	102	9%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	**Total employees (D + E)**	1075	973	91%	102	9%
WORKERS						
4.	Permanent (F)	1265	1241	98%	24	2%
5.	Other than Permanent (G)	3744	3226	86%	518	14%
6.	**Total workers (F + G)**	5009	4467	89%	542	11%

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	3	2	67%	1	33%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	**Total differently abled employees (D + E)**	3	2	67%	1	33%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	1	1	100%	0	0%
5.	Other than Permanent (G)	1	1	100%	0	0%
6.	**Total differently abled workers (F + G)**	2	2	100%	0	0%

*Compared to previous year one permanent employee retired during the year.

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	7	1	14
Key Management Personnel	1	1	100

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	16.4	9.0	15.7	10.4	12.2	10.6	11.34	7.64	11.04
Permanent Workers	7.25	12.7	7.4	5.4	4.7	5.4	4.18	6.25	4.21

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	Net Access India Limited	Subsidiary	100	No
2	Southern Energy Development Corporation Limited	Subsidiary	84.76	No
3	Pluss Advanced Technologies Limited	Subsidiary	74.06	No
4	Sterling Abrasives Limited	Subsidiary	60	No
5	CUMI (Australia) Pty Limited	Subsidiary	51.22	No
6	CUMI International Limited	Subsidiary	100	No
7	Volzhsky Abrasive Works	Subsidiary	98.07	No
8	Foskor Zirconia (Pty) Limited	Subsidiary	51	No
9	CUMI America Inc.	Subsidiary	100	No
10	CUMI Middle East FZE	Subsidiary	100	No
11	CUMI Abrasives & Ceramics Company Limited	Subsidiary	100	No
12	CUMI Awuko Abrasives GmbH	Subsidiary	100	No
13	Rhodius Abrasives GmbH	Subsidiary	100	No
14	Pluss Advanced Technologies B.V., Netherlands	Subsidiary	74.06	No
15	Rhodius Nederland B.V	Subsidiary	100	No
16	Rhodius France S.A.R.L.	Subsidiary	100	No
17	Rhodius Korea Inc.	Subsidiary	100	No
18	Rhodius South America Ltd	Subsidiary	100	No
19	CUMI USA Inc.	Subsidiary	100	No
20	Silicon Carbide Products LLC	Subsidiary	100	No
21	Ciria India Limited	JV	30	No
22	Wendt (India) Limited	Associate	37.5	No
23	Murugappa Morgan Thermal Ceramics Limited	JV	49	No

VI. CSR Details

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

Yes, CSR applies to the entity.

(ii) Turnover (in ₹) - 30,625 Million

(iii) Net worth (in ₹) - 29,096 Million

VII. Transparency and Disclosures Compliances

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

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	0	0		0	0	
Shareholders**	Yes	3	0		5	0	
Employees and workers	Yes	1	0		1	0	
Customers	Yes	1146	24*		1,117	4	
Value Chain Partners	Yes	0	0		0	0	
Other (please specify)							

* Complaints are pending due to ongoing discussions with the customer(s) for additional information.

** Refer Corporate Governance report for nature of the shareholder complaints.

The stakeholders can use the grievance redressal policy to raise complaints. All the complaints shall be addressed in line with the grievance redressal mechanism. Refer to the grievance redressal policy using the link below:

https://www.cumi-murugappa.com/wp-content/uploads/2024/04/Stakeholder-Grievance-Redressal-Policy-.pdf

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Climate change and decarbonisation transition	Risk & Opportunity	CUMI's operations with dependency on energy intensive manufacturing processes, making the Organisation exposed to climate transition risks such as energy cost volatility, global energy crisis and stakeholder expectations on decarbonisation. However, transition towards renewable energy and low-carbon energy presents opportunities for efficiency gains and competitive advantage.	The Company focuses on reducing its carbon footprint through increased adoption of renewable energy, low carbon fuels, process optimisation, improving its energy efficiency and resource-efficient manufacturing. It also integrates climate considerations into business strategy and operational planning.	Negative/ Positive

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)
2.	Resource efficiency and environmental risk	Risk & Opportunity	As a materials manufacturing company, CUMI has environmental aspects related to emissions, water usage, and waste generation. However, improved resource efficiency aligns with the Company's sustainability commitments for a long-term opportunity and cost competitiveness. Non-compliance related to emissions, effluents, or waste management can lead to penalties, operational disruptions, and reputational risks.	The Company optimising resource utilisation, minimising resource depletion, and reducing and repurposing waste. Environmental management systems & energy management systems enable tracking the effective utilisation of resources. The Company maintains structured environmental governance systems, ensures compliance with applicable laws, and regulatory adherence.	Negative/ Positive
3	Sustainable sourcing	Risk & Opportunity	CUMI sources raw materials globally, including minerals and industrial inputs. Environmental performance of suppliers can impact the Company's ESG profile and compliance with BRSR requirements. Strengthening sustainability across the value chain presents both risk (non-compliance) and opportunity (resilient supply chain).	The Company integrates sustainability principles into sourcing practices, promotes responsible sourcing via its sustainable sourcing policy and supplier code of conduct. It enhances ESG transparency across the value chain through supplier awareness, and assessments.	Negative/ Positive
4	Employee turnover and skills	Risk	Elevated turnover rates have a cascading impact on the Organisation, driving higher recruitment and training costs, eroding critical institutional knowledge, and adversely affecting productivity and employee morale. This risk is magnified by the Company's presence in a highly competitive industry, where access to skilled talent is a key enabler of innovation, customer responsiveness, and sustainable growth. Possibility of skill shortages that constrain growth and place the Company at a competitive disadvantage.	The Company invests in structured training and development programs to strengthen employee capabilities and support continuous skill enhancement. These initiatives enable employees to pursue career progression while simultaneously contributing to the achievement of Organisational objectives. A comprehensive range of HR practices and initiatives is embedded across the employee lifecycle, including performance-based rewards and recognition mechanisms designed to drive accountability, motivation, and high performance. Employee capability development is further supported through targeted job rotation, role-based training, and regular employee engagement initiatives CUMI Champions League (CCL). In addition, the Company supports employees' long-term development through sponsorship of higher education programs through partnerships with premier institutes.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Data Security & Privacy	Risk	The Company recognises that a data security breach could have far-reaching consequences, including reputational harm, financial losses, and regulatory or legal sanctions. Accordingly, data security represents both a critical risk area and a strategic opportunity. Effective management of this risk is essential to safeguarding stakeholder trust, ensuring compliance with applicable laws and regulations, and maintaining business continuity. At the same time, robust data protection practices can enhance the Company's competitive positioning by strengthening customer confidence and supporting the secure adoption of digital initiatives.	The Company has strengthened its risk mitigation approach by updating its policies to incorporate emerging technologies, including artificial intelligence, and by implementing a comprehensive set of controls. These include periodic cybersecurity assessments, enhanced data security policies and procedures, and ongoing employee training and awareness initiatives to reduce the likelihood and impact of data security risks. In particular, the Company conducts regular training and awareness programs to ensure employees are well-informed on data privacy best practices. These programs cover key areas such as the proper handling of sensitive information, identification of phishing attempts, and escalation procedures for reporting suspicious activity. In addition, the Company reinforces awareness through periodic assessments and random testing to evaluate employee preparedness and the effectiveness of training initiatives.	Negative
6	Occupational Health and Safety	Risk & Opportunity	Strong safety culture leads to high employee morale and motivation. Lack of it can lead to accidents and injuries.	The Company is committed to proactively mitigating health and safety risks and fostering a strong safety culture across its operations. To achieve this, several strategic initiatives have been implemented, focusing on prevention, risk management, and continuous improvement. These include: • **Implementation of Behaviour-Based Safety (BBS)** programs at manufacturing sites to promote safe practices and strengthen employee accountability. • **Enhancement of machinery safety** through a comprehensive 360-degree guarding initiative to minimise mechanical hazards. • **Integration of EHS requirements** in the planning, installation, and commissioning of new equipment and facilities to ensure safety by design. • **Conducting Process Risk Assessments (PRA)** to systematically identify and mitigate risks associated with existing process equipment and infrastructure. • **Establishment of structured controls for high-risk operations**, including Permit-to-Work systems and Lockout/Tagout (LOTO) procedures. • **Work environment monitoring** to assess potential occupational health impacts and ensure compliance with applicable standards. These initiatives collectively reinforce the Company's commitment to safeguarding employee health and safety while driving operational excellence.	Negative / Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management process									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://www.cumi-murugappa.com/policies-disclosure/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y*	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes / certifications / labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.			ISO 45001, SA 8000 (IC division)		SA 8000 (IC division)	ISO 14001 & ISO 50001			
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has already published its intermediate targets for 2030 as below:								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company's performance against its 2030 targets are as below:								

Parameter	2030 Target (FY24-25 as baseline)
GHG emission intensity reduction	25%
Water intensity reduction	20%
Waste intensity reduction	25%
Renewable energy	50%

Parameter	FY25-26 Actuals
GHG emission intensity reduction	11%
Water intensity reduction	2%
Waste intensity reduction	15%
Renewable energy	28%

The performance is on track, and the projects are as per plan.

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)	The Company remains committed to embedding sustainability and responsible business practices across its operations. In response to evolving market conditions and increasing stakeholder expectations, ESG considerations continue to be integrated into the Company's long term strategic planning and decision making. Beyond financial performance, the Company continues to discharge its social responsibilities through focused CSR initiatives in the areas of education, healthcare and skill development, contributing positively to the communities surrounding its operations and reinforcing its commitment to inclusive growth. Environmental stewardship remains a key priority. While ensuring full compliance with applicable regulations through a robust compliance framework, the dedicated Environment, Health and Safety (EHS) function, in collaboration with business and functional teams, continues to drive sustainability initiatives and operational improvements. Aligned with its sustainability 2030 roadmap, the Company remains focused on reducing energy, greenhouse gas emission, water and waste intensity, while progressively increasing the share of renewable energy in its electricity consumption. In the area of education, the Company benefitted students through initiatives aimed at improving access to quality education, sponsorship to the college students and supporting school infrastructure development for an enhanced learning environment. In the area of healthcare, the Company supported beneficiaries through assistance for critical surgical procedures and the provision of essential medical equipment, thereby contributing to the strengthening of healthcare delivery systems. The Company's skill development initiatives benefitted individuals through structured technical training and capacity building programs. In addition, women were empowered through focused initiatives designed to enhance self-reliance and improve livelihood opportunities Further, the Company contributed to the development of a multipurpose ground for the benefit of the public, aimed at promoting organised and informal sports, physical fitness, and community wellbeing. The conscious focused improvement in the employee engagement initiatives like CUMI Champions League (CCL) will ensure the Company being a preferred place to work for our employees whom we consider to be one of the most important stakeholders. The consistent recognitions the Company has been achieving for its Environmental initiatives, governance framework and sustainable practices is a testimony to the significance the organisation places on this important pillar of the ESG. However, we remain committed to enhancing this benchmark with and beyond the evolving standards.
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Name: Mr. Sridharan Rangarajan Designation: Managing Director
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, Mr. Sridharan Rangarajan, Managing Director, continues to be the designated Director providing leadership and oversight for ESG initiatives within the Companies sustainability policy. To support the effective implementation of its ESG agenda, the Company has constituted an internal ESG Committee. This cross functional forum comprises representatives from key businesses and functions and is responsible for institutionalising ESG processes, monitoring progress, and driving delivery against defined objectives and strategies. In addition, the Environment, Health and Safety (EHS) function, established during the previous year, has since been strengthened with a dedicated team. This function plays a central role in enabling continuous improvement by embedding EHS and ESG considerations into operations, enhancing governance mechanisms, and supporting consistent execution of sustainability initiatives across the organisation.

Y* - The Company encourages the value chain partners also to embrace all the principles and incorporate sustainable business practices. The Company's Environmental, Health and Safety practices, Labour and Human Rights, Ethical Business Practices, and Transparency policies apply to the value chain partners.

#Certain policies of the Company are only available to internal stakeholders, employees and workers.

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	Y	Y	Y	Y	Y	Y	Y	Y	Y	Q	Q	Q	Q	Q	Q	Q	Q	Q
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	Q	Q	Q	Q	Q	Q	Q	Q	Q

Note: As part of a regular process, the department heads, business leaders, functional heads and senior management staff review the Company's policies to ensure their continued relevance and effectiveness. Any necessary adjustments to the policies and processes are made during this assessment, and the policies are presented to the Board of Directors as needed. The Company ensure adherence to applicable regulations and have established a compliance management system to this effect.

	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	Yes, Environment, Health and Safety Policy, is externally evaluated by certification body across all its manufacturing facilities. Also, the energy policy in its two verticals of businesses. Manufacturing facilities have also obtained certifications under various international standards, including ISO 14001, ISO 45001 and ISO 50001. SA8000 certification is obtained for one of its business vertical. The Company has also taken up BRSR core reasonable assurance audit by TUV India Pvt. Ltd. for FY26. The Company has established a robust internal mechanism to ensure compliance with standards and laws. This mechanism includes site-level audits by internal and external persons. Policies are periodically reviewed and updated by concerned departments and is approved by the management / Committees of the Board or the Board itself, as applicable.								

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	8	Business plan, Code of Conduct, Governance and Regulatory compliance, Risk Management, Industry Outlook, Code of Conduct, Conflict of Interest, Long term strategy, etc.	100%
Key Managerial Personnel	9	Anti-Corruption Practices, Business Plan and Long-term Strategy, Code of Conduct, Conflict of Interest, Prevention of Sexual Harassment (POSH) Policy, Data protection and Data privacy Act, Regulatory changes, and Risk Assessment, Sanctions Awareness, Data Protection and Data Privacy, Competition Law, Insider trading	100%
Employees	61	Anti-Corruption Practices, Code of Conduct, Health and Safety, sustainability/ESG, Ethics and Integrity, Prevention of Sexual Harassment (POSH) Policy, Safe Workplace Practices and Whistle-blower Policy. Value workshops on Personal Values, Social Responsibility, Environment Conservation Practices.	75%
Workers	75	Anti-Corruption Practices, Code of Conduct, Diversity Policy, Environmental sustainability, Health and Safety Policy, Ethics and Integrity, Prevention of Sexual Harassment (POSH) Policy, Safe Workplace Practices, and Whistle-blower Policy.	53%

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

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

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil			
Punishment				

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

Case details	Name of the regulatory/ enforcement agencies/ judicial institutions
NA	

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

Yes, the Company has an anti-corruption / anti-bribery policy. The Company strictly prohibits its employees from engaging in any form of bribery and corruption in any business dealings. The anti-corruption and anti-bribery policy, prohibit employees from making any payments, directly or indirectly to any employees or individuals or entity in exchange for business or any other favourable action. The policy is also incorporated as part of contractual agreements with its vendors and suppliers etc. In addition, all the employees of the Company are required to adhere to the Company's code of conduct and confirm the same annually.

https://www.cumi-murugappa.com/wp-content/uploads/2024/04/Anti-Bribery-and-Anti-Corruption-Policy.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:

	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:

	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	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	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.

No corrective actions was taken since no issues related to fines/penalties/actions were taken by the regulators/law enforcement agencies/judicial institutions in case of corruption and conflict of interest during the financial year.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	33 days	31 days

*Prior year data is recalibrated for consistency with the current year's presentation.

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	31.6%	14%
	b. Number of trading houses where purchases are made from	130	105
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	79.8%	65.8%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	35.0%	39.7%
	b. Number of dealers / distributors to whom sales are made	818	874
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	24.2%	22.2%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2.0%	8.2%
	b. Sales (Sales to related parties / Total Sales)	6.9%	8.9%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	0	100%

#The Company has considered the following definition for a Trading house. A trading house (trader) is an entity that specialises in facilitating trade between manufacturers and customers across different regions and countries. The Company has considered raw materials purchased from traders within India and globally for completing the details of the above table. Also, the raw materials purchased from related parties are used for quantification in the RPT Section of the above table.

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
1	P1, P2, P3, P4, P6, P8	76%

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.

The Company has in place a Code of Conduct applicable to its Board of Directors and Senior Management, which includes clear provisions for the identification, disclosure and management of actual or potential conflicts of interest.

Annual declarations are obtained from Directors and Senior Management regarding their interests in other entities. The Company ensures that all related-party or conflict-linked transactions, where applicable, are undertaken only after obtaining requisite approvals in compliance with applicable laws, regulations and internal governance standards.

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

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	6.04%	3.02%	-
Capex	10.0%	24.9%	• Investment in Solar Group captive power plant • Sewage treatment facility upgradation & new Sludge dewatering screw press. • Improving Kiln refractories to reduce heat loss by waste heat recovery. • Air cooled inverter chiller system.

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

Yes, CUMI has established procedures for sustainable sourcing through its Sustainable Sourcing Policy and Supplier Code of Conduct. The framework integrates environmental, social, and governance (ESG) criteria into supplier selection, evaluation, and monitoring processes. Suppliers are required to adhere to environmental, health & safety, ethical, and responsible sourcing standards, including traceability and compliance with applicable laws. ESG due diligence, supplier assessments, and continuous monitoring mechanisms are implemented to ensure alignment across the value chain.

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

We mandate that all suppliers, vendors, contractors, consultants, agents, and other service providers adhere to its provisions. Our sustainable sourcing procedures promotes compliance with government regulations and standards. Furthermore, our vendor agreements explicitly include human rights requirements, and we encourage suppliers to maintain safe and inclusive workplaces.

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.

(a) Plastics (including packaging)

The Company's product profile is majorly attributed to Abrasives, electro minerals, refractories and ceramics in which there is usage of plastics majorly for its packing material. The Company being a responsible entity complies the recycling and end-of-life requirements via EPR obligations set by the Central Pollution Control board.

(b) E-waste

There is a business vertical which manufactures power tools which would generate E-waste at the end of its life. The Company being a responsible entity complies the end-of-life requirements via EPR obligations set by the Central Pollution Control board.

(c) **Hazardous waste**

Most of the Company's products before and after use do not contribute to the Hazardous waste. However, the usage of Prodorite leads to the generation of hazardous chemicals. The customers are informed about safety aspects related to its handling and management by providing the Material Safety Data Sheet (MSDS) along with the product.

(d) **other waste**

Not applicable

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

Yes, EPR for plastic as a brand owner and e-waste as a producer applies to the Company. Yes, the waste collection plan is in line with the EPR plan submitted to the Pollution Control Board. Refer to the leadership indicator Question 4, on the EPR plan and the Company's progress toward achieving the target.

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?**

Yes

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
0729	Electrominerals (White fused alumina, Brown fused alumina, Silicon carbide)	22.8%	Gate to Gate	Yes	No

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
Electrominerals (White fused alumina, Brown fused alumina, Silicon carbide)	Global warming potential - carbon footprint	Increased the share of renewable energy in the specific manufacturing processes to 22%, further enhancement work is in progress.

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Ceramic scrap and sludge	0.84%	1.17%
Refractory wastes	0.05%	0.08%
Abrasive grains	0.34%	0.24%
Other internal reclaims	0.26%	0.24%
External sourced material for refractories	7.03%	6.60%

The above table was quantified based on recycled input material and total material used in production based on the quantity of materials used in production in tonnes. Since most recycled inputs are generated in-house from various divisions and reused within the Company, a financial value has not been attributed.

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:

	FY 2025-26			FY 2024-25		
	Re-used	Recycled	Safely Disposed	Re-used	Recycled	Safely Disposed
Plastics (including packaging)	Nil	662 MT	806 MT	Nil	288 MT	589 MT
E-waste	Nil	87.5 MT	Nil	Nil	42 MT	Nil
Hazardous waste	Nil	Nil	Nil	Nil	Nil	Nil
Other waste	Nil	Nil	Nil	Nil	Nil	Nil

The Company has achieved its E-waste EPR target and is aligned with achieving the EPR target for plastic waste based on its commitment to the Central Pollution Control Board (CPCB), India for the financial year 2025-26.

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
Plastic packaging	100%
E waste	100%

PRINCIPLE 3: Business should respect and promote the well-being of all employees, including those in their value chain

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	973	973	100%	973	100%	NA	-	100%	100%	973	100%
Female	102	102	100%	102	100%	102	100%	-	100%	102	100%
Total	1075	1075	100%	1075	100%	102	9%	91%	100%	1075	100%
Other than Permanent Employees											
Male											
Female						NA					
Total											

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	1241	1241	100%	1241	100%	NA	-	1241	100%	1241	100%
Female	24	24	100%	24	100%	24	100%	NA	-	24	100%
Total	1265	1265	100%	1265	100%	24	2%	1241	98%	1265	100%
Other than Permanent Workers											
Male	3226	3226	100%	3226	100%	NA	-	-	-	3226	100%
Female	518	518	100%	518	100%	518	100%	NA	-	518	100%
Total	3744	3744	100%	3744	100%	518	14%	-	-	3744	100%

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.44%	0.44%

2. **Details of retirement benefits, for Current FY 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	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI#	100% (eligible employees)	100%	Y	100% (eligible employees)	100%	Y
Others - please specify	NA					

As per ESI Act,100% eligible employees has been covered for the benefits.

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.

Our establishments are accessible to the differently abled people, and we are continuously working towards improving infrastructure for eliminating barriers to accessibility.

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

Yes. The Company is committed to an Equal Opportunity Policy that prohibits discrimination of any kind. This commitment is embedded across all aspects of the employment lifecycle, including recruitment, training, compensation, working conditions, transfers, benefits, and career progression.

All employment related decisions are made solely on the basis of merit and job related criteria, without regard to gender, caste, community, religion, age, disability, sexual orientation, or any other personal characteristic. The Company promotes an inclusive and equitable work environment and ensures equal access to opportunities for all qualified individuals.

The Company also expects its employees, contractors, subcontractors, vendors, suppliers, and business partners to uphold these principles and refrain from any discriminatory practices, thereby ensuring alignment with the Company's commitment to responsible and ethical business conduct.

Please access to the equal opportunity policy through the below link.

https://www.cumi-murugappa.com/wp-content/uploads/2024/04/Equal-Employment-Opportunity-Policy.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%	100%	100%	100%
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	Yes
Other than Permanent Workers	Yes

All the complaints are addressed as per the Grievance Handling Mechanism mentioned in the Grievance Redressal Policy.

7. Membership of employees and workers 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	1075	0	0%	1088	0	0%
- Male	973	0	0%	990	0	0%
- Female	102	0	0%	98	0	0%
Total Permanent Workers	1265	552	44%	1292	570	44%
- Male	1241	552	44%	1269	570	45%
- Female	24	0	0%	23	0	0%

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 (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	973	517	53%	816	84%	990	476	48%	537	54%
Female	102	45	44%	88	86%	98	64	65%	87	89%
Total	1075	562	52%	904	84%	1088	540	50%	624	57%
Workers										
Male	4467	3195	72%	1850	41%	4536	2487	55%	2158	48%
Female	542	188	35%	171	32%	467	364	78%	115	25%
Total	5009	3383	67%	2021	40%	5003	2851	57%	2273	45%

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	973	887	91%	990	809	81.72%
Female	102	71	70%	98	68	69.39%
Total	1075	958	89%	1088	877	80.61%
Workers						
Male	1241	523	42%	1269	527	41.53%
Female	24	21	88%	23	18	78.26%
Total	1265	544	43%	1292	545	42.18%

#While performance and career development reviews and discussions are held every year for permanent employees and permanent workers, the above table depicts the actual number of employees and workers eligible for annual appraisal reviews.

10. Health and safety management system:

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

Yes. Safety is a core value and the highest priority at Carborundum Universal Limited (CUMI). We are committed to a "ZERO HARM" vision, encompassing zero accidents, zero injuries, and zero occupational illnesses.

- **Strategic Framework:** CUMI has implemented the CUMI Environment, Health and Safety Excellence Model, a structured risk-based system anchored on two core pillars: Safe Behaviour and Safe Conditions.
- **ISO Alignment:** Our manufacturing facilities operate under an ISO 45001:2018-aligned Occupational Health and Safety Management System (OHSMS).
- **Governance:** Corporate EHS function provides a clear mandate across all business units. Accountability is tiered from the Board of Directors (policy approval/performance review) down to Managing Directors and BU/Plant Heads, whose variable compensation is directly linked to the achievement of EHS KPIs.
- **Health & Safety Excellence:** CUMI utilises a standardised Excellence Assessment framework that evaluates 10 core elements of Health & Safety across 75 key requirements. Plants are rated on a 1-to-5-star scale.

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

CUMI employs a multi-faceted, proactive approach to hazard identification and risk mitigation across all operations:

- Routine Hazard Identification:
  - **HIRA :** We conduct systematic Hazard Identification and Risk Assessment (HIRA) for all activities.
  - **Inspections and Audits:** Routine, focused inspections target critical risks including Machinery, Fall Hazards, Electrical Safety, and Material Handling.
  - **Behaviour-Based Safety (BBS):** A cornerstone of our culture, BBS involves line managers conducting regular floor observations to appreciate safe behaviors and intervene in at-risk behaviors.
- Non-Routine Hazard Identification and Risk Assessment:
  - **Permit-to-Work:** Structured controls and revised work permit systems are implemented for high-risk, non-routine tasks.
  - **PRA:** Process Risk Assessments (PRA) specifically for process equipment to identify process safety concerns.
  - **Work Environment Monitoring (WEM):** We periodically conduct 3rd party WEM to identify the health hazards such as noise, dust, and Volatile Organic Compounds (VOCs) comparing against international standards.

- o **EHS Change Management:** A rigorous EHS Clearance process is mandatory for introducing new equipment or modifying existing facilities to address hazards at the design stage.

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

Yes. CUMI has established clear, transparent mechanisms to empower workers in maintaining a safe environment:

- **Digital Reporting**: Employees and workers can report unsafe acts, conditions, and near-misses in real-time through the CUMI Connect App and directly to their supervisors.
- **Internal Committees**: Safety and Worker committees serve as formal forums for hazard reporting.
- **Near-Miss Culture**: Near-miss reporting is actively encouraged by the Chairman and Board as a leading safety indicator to identify systemic gaps before incidents occur.
- **Contractor Inclusion**: Periodical Contractors Safety meeting is being conducted to report their safety hazards.

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

Yes. CUMI provides access to comprehensive medical and healthcare services beyond occupational requirements:

- **On-site Support**: Occupational Health Centres (OHCs) are maintained at manufacturing sites to provide immediate medical assistance.
- **Wellness Initiatives**: Under the CUMI VITAL framework, we offer programs like the 12-Week Fitness Journey and the 21-Day Mind Reset Challenge

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	1.10
	Workers	0.80	0.88
Total recordable work-related injuries	Employees	0	3
	Workers	10	11
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	1

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

Carborundum Universal Limited (CUMI) is dedicated to fostering a resilient safety ecosystem through the **CUMI Environment, Health and Safety Excellence Model**. Our approach integrates engineering controls, digital transformation, and leadership accountability to move toward a **proactive safety** culture.

Key Safety Approaches & Strategic Initiatives

1. **Engineering & Technical Risk Reduction (Safe Conditions)**

CUMI has implemented a tiered risk-reduction strategy focusing on the physical workplace:

- **360-Degree Machine Guarding**: In FY26, comprehensive program to minimise machinery hazards. FY27, Machine interlock and sensor upgradation planned.
- **LOTO**: Implementation of Lockout-Tagout (LOTO) procedures across energy sources (Electrical, Pneumatic, Hydraulic) to prevent accidental energisation during maintenance. This includes the large-scale installation of Earth Leakage Circuit Breaker (ELCB)/ Residual Current Circuit Breaker (RCCB) devices for electrical shock protection across all plants.
- **Electrical Safety & LOTO**: Implementation of Lockout-Tagout (LOTO) procedures across energy sources (Electrical, Pneumatic, Hydraulic) to prevent accidental energisation during maintenance. This includes the large-scale installation of Earth Leakage Circuit Breaker (ELCB)/ Residual Current Circuit Breaker (RCCB) devices for electrical shock protection across all plants.

- **Fall Hazard Protection**: Primary focus is on Installation of roof lifeline systems and skylight guards. As a next step, We will be focusing on Ladders and Platforms.
- **Process Safety Management**: Conducting structured Process Risk Assessments (PRA) to identify critical failures, leading to the installation of pressure switches, venting systems, and gas detectors.

2. **Behavioral Safety & Culture (Safe Behaviour)**
   - **Behaviour-Based Safety (BBS)**: CUMI's cornerstone program that bridges the gap between line management and workers. Safe behavior trend showed significant improvement in FY 26.
   - **Recognition & Motivation**: Leadership utilises "Thank You" cards and safety certificates to reinforce positive behavior observed during BBS walks.
   - **Green Entry Concept**: Introduced as a symbolic and physical gateway at manufacturing facilities to ensure safety is the primary thought for every employee and visitor entering the site.
3. **Occupational Health & Environment Monitoring**
   - **Work Environment Monitoring (WEM)**: Monitoring noise, dust, and Volatile Organic Compounds (VOCs) against internal benchmarks.
   - **Chemical Safety Management**: Strategies include segregating chemicals based on compatibility, improving visual MSDS displays, and providing emergency eye-wash/shower stations.
4. **Digital Interventions & Technology**
   - **Safety Portal & Analytics**: Transitioned BBS observations and incident reporting to digital software tools for real-time trend analysis.
   - **Material Handling Innovation**: FY 27 initiatives include introducing Anti-Collision sensors and hazard lighting systems on forklifts to prevent vehicular incidents.
5. **Excellence Assessments & Governance**
   - **EHS Excellence Assessment**: A multi-tiered review process where plants are audited against 75 key requirements. Average plant ratings improved to calculative levels in FY 26.
   - **Leadership Accountability**: Periodical EHS reviews are conducted by the Managing Director, BU Heads, and Plant Heads, with safety performance tied to senior management compensation.
6. **Contractor Safety**
   - **Pre-Assessment & Rating**: Mandatory EHS pre-assessments are carried out to ensure contractor competency before onboarding.
   - **Engagement**: Periodical contractor safety meetings are held to improve communication and provide feedback on safety violations.
7. **Training & Competence**
   - **Systematic Training**: Annual training calendars are developed based on a Training Need Assessment (TNA) covering all categories of the employees.

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	0	0	No complaints reported	0	0	No complaints reported
Health & Safety	0	0	No complaints reported	0	0	No complaints reported

14. Assessments for the year:

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

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

At Carborundum Universal Limited (CUMI), we utilise a structured approach to translate findings from our **EHS Excellence Assessments** into strategic actions aimed at achieving our "ZERO HARM" vision.

A. Incident Investigation & Learning

- **Systemic Analysis**: We conduct detailed Root Cause Analysis (RCA) for all incidents to identify and rectify underlying systemic gaps.
- **Knowledge Sharing**: Safety alerts and key learnings from incidents are horizontally deployed across all business units to ensure uniform risk mitigation and prevent recurrence.

B. Corrective Actions for Technical & Physical Risks

- **Engineering Controls**: We have enhanced machine safety through the phased implementation of 360-degree **guarding** and the systematic upgradation of safety interlocks.
- **Infrastructure Safety**: Fall protection has been strengthened by installing roof lifeline systems and skylight guards across critical manufacturing sites.
- **Hazard Prevention**: Electrical risks are addressed through established Lockout-Tagout (LOTO) procedures and the installation of electrical shock protection devices across all plants.
- **Process Integrity**: Findings from Process Risk Assessments (PRA) have led to the installation of advanced safety hardware, including pressure switches, vents, and gas detectors.

C. Behavioral and Health Improvements

- **Culture Transformation**: Our Behaviour-Based Safety (BBS) program empowers line management to intervene in at-risk behaviors and reinforce positive safety mindsets on the shop floor.
- **Occupational Health**: We have targeted health hazards such as dust and Volatile Organic Compounds (VOCs) for engineering improvements, including enhanced ventilation and the deployment of continuous monitoring stations.
- **Digitalisation**: Safety management has been modernised through digital tools for incident reporting and real-time tracking of corrective actions.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Yes/No) (B) Workers (Yes/No).

In the unfortunate event of a permanent employee's or permanent worker’s demise, the Company provides comprehensive compensatory benefits to the bereaved family members.

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

Business agreements, as applicable, are entered with the value chain partners covering clauses relating to deduction, deposit, and payment of statutory dues.

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

	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	0	1	0	1

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)

As part of its commitment to employee well-being and life-cycle support, the Company conducted a pre-retirement workshop in collaboration with external experts, delivered in two batches across Chennai and Hosur.

The program was designed to holistically prepare employees for a smooth transition into retirement, with a focus on three key pillars: comprehensive financial planning, mental and emotional well-being, and the adoption of a healthy and sustainable lifestyle. These components aim to equip employees with the knowledge and confidence needed to navigate their post-retirement phase effectively.

A total of 20 employees, along with their spouses, participated in the workshop, reflecting the Company's commitment to supporting both employees and their families during significant life transitions.

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	2.4% of the total suppliers were assessed in FY 25-26.
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.

No serious risks or concerns were observed during the financial year.

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.

With a legacy of over seven decades, the Company has continually adapted its business practices to align with evolving stakeholder expectations and external environments. The identification of key stakeholder groups is undertaken through a structured and systematic process that includes internal assessments, peer benchmarking, and comprehensive evaluations of individuals and entities that influence, or are impacted by, the Company's operations and strategic objectives.

This process considers factors such as the nature of the relationship, the level of influence on business outcomes, the degree of dependency, and the relevance of stakeholders to the Company's long term sustainability and value creation. Based on this assessment, individuals or entities that have a direct or significant association with the Company's operations are classified as core stakeholders.

Accordingly, the Company's key stakeholder groups include employees, shareholders and investors, customers, channel and strategic partners, suppliers, regulators, lenders, research analysts, communities, non governmental organisations, and other relevant stakeholders.

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 & Marginalised 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
Shareholders	No	• Annual General Meeting, • Shareholder/Investor meets, • Email, • In person communication at office • RTA mechanism • Stock Exchange (SE) intimations, Investor/analysts meet/conference calls, annual report, quarterly results, Publications, media releases, Company/ SE website etc.	Annual/ Quarterly/ Ongoing	Share price appreciation, dividends, Profitability and financial stability, Robust governance growth prospects and shareholder value creation besides servicing them for their shareholding related requirements.
Employees	No	• Senior leader's communication • periodic communication meetings, goal setting, and performance appraisal meetings, • exit interviews, • arbitration/union meetings, • wellness initiatives • engagement surveys, • email, intranet, flat screens, websites, • poster campaigns, in-house magazines, circulars, quarterly publications and newsletters etc. • focussed/ function-based trainings, workshops, conferences.	Quarterly/ Ongoing	Operational efficiencies, improvement areas, long-term strategy plans, ESG goals, training and awareness, responsible marketing, brand communication, health, safety and engagement initiatives, women empowerment and leadership programmes.
Customers	No	• Website, • Distributor/retailer/direct customer/achievers meet • senior leader customer meets/visits, customer plant visits, customer audits, • Key account management, trade body membership, • Exhibitions, complaints management, help desk, plans, customer surveys etc. • Fulfilling Compliance requirements	Ongoing	Product quality and availability, responsiveness to needs, after sales service, responsible guidelines/ manufacturing, customisation, alignment with the mission/vision/ goals of the Company.

Stakeholder Group	Whether identified as Vulnerable & Marginalised 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
Suppliers/ Partners	No	• Prequalification/vetting/ introduction/ communication and the partnership meets, plant visits • MoU/SLA and framework agreements • trade association meets/ seminars, professional networks • contract management/review, product workshops/on-site presentations, and satisfaction surveys.	Ongoing	Quality, timely delivery and payments, (Sustainability/ ESG, safety checks, compliances, ethical behaviour), ISO and OHSMS standards, collaboration and opportunities, effective supply chain management.
Government (MCA, SEBI, PCB, Ministry of Labour and Employment)	No	• Representative meetings / advocacy meetings with local state/national government and ministries, seminars, media releases, conferences, and membership with industry bodies (CII, SICCI etc).	Ongoing	Changes in regulatory frameworks, skill and capacity building, employment, environmental measures, policy advocacy, timely contribution to exchequer/ local infrastructure, proactive engagement.
Communities	No	• Meets (of community/local authority and town council/ committee/location head), community visits and project partnerships with local charities, volunteerism, seminars/ conferences.	Ongoing	The Company has consulted with the community to establish various CSR programs such as Social welfare activities, Waste management, integrated water management, clean water, climate change impacts, community development, self-sustainability, livelihood support, and disaster relief.

Leadership Indicators

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

The Company has established a structured approach to stakeholder engagement, wherein specific Organisational functions are entrusted with the responsibility of interacting with designated stakeholder groups. Key observations, concerns, and inputs arising from these engagements are periodically escalated to the Board. The Board reviews stakeholder-related matters at least on a quarterly basis through interactions with the Managing Director and senior leadership representing the respective functions. This framework enables the Board to maintain effective oversight of stakeholder expectations and to guide Management on appropriate responses. An outline of stakeholder engagement topics discussed is presented below:

- **Investors:**

  The Company conducts quarterly earnings calls after the release of its financial results, in addition to periodic meetings and calls with investors and analysts. These interactions offer a structured platform for dialogue between the investor community and Management on business performance and strategic priorities. Further, the Annual Report provides comprehensive insights into the Company's businesses, key external developments, and its ESG objectives. Investor-related feedback and observations are presented to the Board during discussions on the Business Responsibility and Sustainability Report (BRSR).

- **Leadership and Employees:**

  Engagement with employees and the leadership team primarily relates to the execution of ESG and sustainability initiatives. Regular consultations focus on progress updates, awareness-building, and encouraging participation in initiatives aimed at strengthening the Company's ESG outcomes.

- **Contractors:**

  Contractors are evaluated through both initial and ongoing assessments aligned with the Company's EHS framework. To reinforce compliance and awareness, the Company conducts regular safety meetings and engagements with contractors.

- **Channel Partners:**

  The Company engages with channel partners on matters relating to product quality, delivery standards, evolving market requirements, and mutual expectations. These consultations ensure that partners are aligned with the Company's sustainability and ESG standards.

- **Community:**

  CSR programmes are designed and executed in consultation with local communities to address relevant social and environmental needs. To support transparency, the Company has installed environmental information display boards at its facility entrances, enabling easy access to information for community members.

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

   Yes, stakeholder consultation is used to support the identification and management of environmental and social topics. Strategy has been developed with vision of "Sustainable future" as part of the CUMI strategy plan. The performance parameters have been arrived with clear roadmap and year on year targets with responsibilities.

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

   While there are no identified vulnerable/ marginalised stakeholder groups, the Company engages with the community through its NGO partners to access the needs of the community. The insights from the engagement help in shaping the Corporate Social Responsibility (CSR) programs of the Company.

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	1075	1075	100%	1088	1088	100%
Other than permanent	0	0	0%	0	0	0
Total Employees	1075	1075	100%	1088	1088	100%
Workers						
Permanent	1265	1265	100%	1292	1292	100%
Other than permanent	3744	3744	100%	3711	3711	100%
Total Workers	5009	5009	100%	5003	5003	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 Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	1075	0	0%	1075	100%	1088	0	0	1088	100%
Male	973	0	0%	973	100%	990	0	0	990	100%
Female	102	0	0%	102	100%	98	0	0	98	100%
Other than Permanent	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent	1265	0	0%	1265	100%	1292	0	0	1292	100%
Male	1241	0	0%	1241	100%	1269	0	0	1269	100%
Female	24	0	0%	24	100%	23	0	0	23	100%
Other than Permanent	3744	1226	33%	2518	67%	3711	1060	29%	2651	71%
Male	3226	953	30%	2273	70%	3267	933	29%	2334	71%
Female	518	273	53%	245	47%	444	127	29%	317	71%

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	28,40,000	1	21,60,000
Key Managerial Personnel	-	-	1	1,11,18,590
Employees other than BoD and KMP	837	10,99,794	84	794,765
Workers	1157	5,02,208	22	300,448

*For the computation of median remuneration, only the Directors who were in office throughout the full financial year 2025-26 were considered
#The permanent employees and workers employed for the entire FY 2025-26, were only considered for median remuneration calculation.

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	4.82%	4.49%

#The gross wages paid to females as % of total wages paid by the entity calculation included all on-roll permanent employees and permanent workers. The Company did not include other than permanent workers in the calculation, since the other than permanent workers are hired and the wages are paid by third party contractors.

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 Company has appointed a Human Resources Single Point of Contact (HRSPOCs) at each site. Employees can reach out to the HRSPOCs for any complaints related to human rights, discrimination, etc. The Company has dedicated policies to address the same. The Corporate HR shall conduct a thorough fact-finding investigation and take appropriate action based on the findings. The complainant will be informed of any actions taken as a result of the investigation.

For any sexual Harassment grievance, the Internal Complaints Committee (ICC) under POSH exists for redressal. A dedicated email ID: cumiposhcomplaints@cumi.murugappa.com is available to receive and resolve grievances. Workers can raise their grievances through the contractor. If not resolved, can be escalated to the Unit HR. Unit-level grievance committees exist at each location. Workers can also reach out to the Ombudsperson for any whistle-blower matters at ombudsperson@cumi.murugappa.com

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

Employees can reach out to the Ombudsperson for any complaints related to human rights, discrimination, etc., under whistleblower mechanism or even to the Corporate HR/Unit HR. Absolute confidentiality shall be maintained for all complaints. Ombudsperson can set up an enquiry to find out the facts and violations, if any. Based on the enquiry report, appropriate action will be taken by the Company.

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	1	0	Complaint addressed as per POSH policy	1	0	Complaint addressed as per POSH policy
Discrimination at Workplace	0	0		0	0	
Child Labour	0	0		0	0	
Forced Labour/ Involuntary Labour	0	0		0	0	
Wages	0	0		0	0	
Other human rights related issues	0	0		0	0	

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	1
Complaints on POSH as a % of female employees / workers	0.16%	0.18%
Complaints on POSH upheld	1	1

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

The Company has several mechanisms to prevent discrimination and harassment in the workplace. The code of conduct policy defines the Company's commitment to providing a safe and inclusive workplace for all employees. The HR policies also aim to eliminate discrimination and harassment in the workplace. Regular training and awareness programs on topics such as the Prevention of Sexual Harassment (POSH) and work-related HR policies are conducted. In case any employees face any discrimination, they can approach HR or the ombudsman for assistance. The Company has a POSH policy and an Internal Complaints Committee (ICC) to address any such issues and will conduct a detailed investigation of any such issues.

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

Yes, the Company being a constituent of The Murugappa group adheres to the five lights principles i.e. Integrity, Quality, Passion, Respect, and Responsibility. The Company's business agreements and contacts contain clauses related to compliance concerning human rights.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
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.**

    No serious risks or concerns were observed during the financial year.

Leadership Indicators

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

   The Company has adopted the various measures and processes over the years to address human rights grievances and complaints. During the financial 2023-24, the Company adopted the Policy against Human trafficking and Child labour with an objective to protect and advance human dignity and human rights in business practices.

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

   No, the Company did not conduct any human rights due diligence during the financial year, however assessment of the facilities has been carried out.

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

   Yes, most of the premises/offices of the entity are accessible to differently abled visitors, and efforts are being taken to make all plants/offices accessible.

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	2.4% of the total suppliers were assessed in FY 25-26.
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 at Question 4 above.**

   No serious risks or concerns were observed during the financial year.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A) (Tera Joules or TJ)	244	105
Total fuel consumption (B) (TJ)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C) (TJ)	244	105
From non-renewable sources		
Total electricity consumption (D) (TJ)	621	688
Total fuel consumption (E) (TJ)	642	628
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F) (TJ)	1,263	1,316
Total energy consumed (A+B+C+D+E+F) (TJ)	1,507	1,421
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (TJ/ Rupees in million)	0.050	0.051
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	1.01	1.05
Energy intensity in terms of physical output (TJ / MT)	0.0086	0.0082
Energy intensity (optional) - the relevant metric may be selected by the entity	-	-

The Company used the globally accepted conversions, calorific values and density values based on GHG (Green House Gas) Protocol 2024 and IPCC (Intergovernmental Panel on Climate Change) - 2006 Guidelines.

Source of PPP rates taken from The International Monetary Fund (IMF) website

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, the Organisation carried out external assurance for its energy consumption by TUV India Pvt. Ltd., as part of its BRSR core Reasonable Assurance.

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

No, the Company does not have any sites or facilities that have been identified as designated consumers (DCs) under the Performance, Achieve, and Trade (PAT) Scheme of the Government of India.

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)		
(i) Surface water	1,04,899	92,632
(ii) Groundwater	1,43,626	1,37,661
(iii) Third-party water	1,66,822	1,58,669
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	4,15,347	3,88,962
Total volume of water consumption (in kilolitres)	3,74,544	3,45,685
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (Kilolitres/ Rupees in million)	12.38	12.42
Water intensity per **Rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total water consumption / Revenue from operations adjusted for PPP)	251.89	256.56
Water intensity in terms of physical output (KL/MT)	2.134	1.996
Water intensity (optional) - the relevant metric may be selected by the entity	-	-

Source of PPP rates taken from The International Monetary Fund (IMF) website

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, the Organisation carried out external assurance for its water consumption by TUV India Pvt. Ltd., as part of its BRSR core Reasonable Assurance.

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		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment - via Soak pit as per IS 2470	36,983	40,760
(iii) To Seawater		
- No treatment	0	0
- With treatment - please specify level of treatment	0	0
(iv) Sent to third-parties		
- No treatment - to Common treatment facility	3,820	2,517
- With treatment - please specify level of treatment	0	0

Parameter	FY 2025-26	FY 2024-25
(v) Others		
- No treatment	0	0
- With treatment - Tertiary Treatment	0	0
Total water discharged* (in kilolitres)	40,803	43,277

* Discharge is as per the pollution control board approvals.

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, the Organisation carried out external assurance for its water discharge by TUV India Pvt. Ltd., as part of its BRSR core Reasonable Assurance.

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

Yes, the Company has implemented Zero Liquid Discharge (ZLD) across all applicable facilities. Effluent Treatment Plants (ETPs) and Sewage Treatment Plants (STPs) are installed within the premises to treat industrial effluent and domestic wastewater, respectively. The treated water is recycled and reused for process operations and gardening purposes in compliance with regulatory requirements. The Company ensures that no untreated or treated wastewater is discharged outside its facilities.

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	tonnes/year	318.1	310.8
SOx	tonnes/year	121.4	112.7
Particulate Matter (PM)	tonnes/year	504.4	474.5
Persistent organic pollutants (POP)	tonnes/year	-	-
Volatile organic compounds (VOC)	tonnes/year	-	-
Hazardous air pollutants (HAP)	tonnes/year	-	-
Others - please specify	tonnes/year	-	-

Prior year data is recalibrated for consistency with the current year's presentation.

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

No, the Organisation did not carry out any external assurance for its air emissions.

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 CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	57,956	54,519
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	1,22,554	1,33,529
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO2 equivalent/Rupees in Million	5.97	6.76
Total Scope 1 and Scope 2 emission Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO2 equivalent/Rupees in Million USD	121.40	139.57
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO2 equivalent/ Metric tonnes of Production	1.028	1.086
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity			-

The Company uses the globally accepted methods based on the GHG protocol to calculate its emission under its Scope 1 and Scope 2. Emission factors have been taken for Electricity from CEA (Central Electricity Authority) - Dec 2024 & Nov 2025, for Fuels from GHG (Green House Gas) Protocol Mar 2024, and IPCC (Intergovernmental Panel on Climate Change) - 2006 Guidelines and Refrigerants from GHG Protocol Aug 2024 and Assessment Report 6 of IPCC).

Source of PPP rates taken from The International Monetary Fund (IMF) website

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, the Organisation carried out external assurance for its Scope 1 and Scope 2 emissions by TUV India Pvt. Ltd., as part of its BRSR core Reasonable Assurance.

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

Yes, various initiatives have been taken. GHG emissions reduction initiatives are covered in Energy conservation section (Annexure E to the Directors report)

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)**	847	695
E-waste **(B)**	12	24
Bio-medical waste **(C)**	0.01	0.02
Construction and demolition waste **(D)**	681	578
Battery waste **(E)**	16	16
Radioactive waste **(F)**	0	0
Other Hazardous waste. Please specify, if any. **(G)** (Category 5.1, 5.2, 21.1, 33.1, 35.3)	152	144
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	11,858	13,289
Total (A+B + C + D + E + F + G + H)	13,566	14,746
Waste intensity per rupee of turnover (Total waste Generated / Revenue from operations) (MT/ Rupees in Million)	0.45	0.53
Waste intensity per rupee of Turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/Rupees in Million USD)	9.12	10.94
Waste intensity in terms of physical output (MT/MT)	0.077	0.085
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	2,654	2,582
(ii) Re-used	451	461
(iii) Other recovery operations	22	5
Total	3,127	3,048
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	8	13
(ii) Landfilling	737	622
(iii) Other disposal operations	9,694	11,043
Total	10,439	11,678

The Company has validated majority of the categories of non-hazardous waste from its handling waste handling vendors self-declarations.

Source of PPP rates taken from The International Monetary Fund (IMF) website

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, the organization carried out external assurance for its waste management by TUV India Pvt. Ltd., as part of its BRSR core Reasonable Assurance.

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.

CUMI, as a materials manufacturing company, is committed to resource conservation and continuous improvement in process efficiency, thereby minimizing waste generation. There have been efforts taken right from the product development stage at R&D stage to minimise the design losses and use of resources like materials, water etc. The Company has established a comprehensive waste management framework that ensures classification, handling, storage, and disposal of waste in compliance with applicable Indian Waste Management Rules.

Waste streams are systematically segregated and managed through authorised channels. Battery waste is disposed of through approved vendors under buy-back arrangements in line with Battery Waste Management Rules. Bio-medical waste generated at occupational health centres is safely disposed of through authorised agencies. Construction and demolition waste is reused, wherever feasible, for site development activities such as levelling low-lying areas.

E-waste is channelled through authorised recyclers and dismantlers to ensure environmentally sound disposal. Hazardous waste is managed in accordance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, with dedicated storage facilities designed to prevent environmental contamination. Municipal solid waste is segregated into wet and dry streams, with organic waste being composted and recyclables routed through authorised vendors, supporting circular economy principles.

Plastic waste is managed in compliance with Plastic Waste Management Rules, including adherence to Extended Producer Responsibility (EPR) requirements, ensuring proper collection, segregation, and environmentally responsible disposal through authorised recyclers.

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

S.No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1.	Tiruvottiyur, Chennai	Bonded abrasives manufacturing	The facility is located near to coastal regulation zone (CRZ), however, it was established before the CRZ Notification.

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
NA					

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

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

Yes, the Organisation complies with the applicable environmental laws /regulators /guidelines in India. The business units operate under the purview of the Environmental Protection Act and hold valid consent to establish and consent to operate issued by the Pollution Control Boards (PCBs). The certificates are regularly renewed as per the PCB's directives and the conditions stipulated in the consent orders are complied. All environmental monitoring reports are submitted within the timelines and reported to the Board of Directors on a quarterly basis.

Leadership Indicators

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

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

   (i) Name of the area : -

   (ii) Nature of operations : -

   (iii) Water withdrawal, consumption and discharge in the following format:

.Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / Turnover)		
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	-	-
- 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.

No, the Organisation did not carry out any external assurance for its water consumption and discharge in water stressed areas.

2. **Please provide 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	-	-
Total Scope 3 emissions per rupee of turnover	-	-	-
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity Adjusted for PPP	-	-	-

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

No, the Organisation did not carry out any external assurance for its Scope 3 GHG emissions.

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.**

   The Bonded Abrasives Unit in Tiruvottiyur, Chennai is located near to coastal zone however, the facility was established before the CRZ Notification. Also, the existing facility was accorded with renewal of consent by the Tamil Nadu Pollution Control Board (TNPCB).

   As a responsible Company, it has maintained its vast green cover for over 7 decades. Also, the Company is committed to monitoring the quality of the air and water in and around the plant. Necessary steps are undertaken to ensure that there is no discharge of any untreated water into the coastal zone, which helps to minimise any potential impact on the biodiversity of marine habitats.

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:**

   CUMI promotes efficient resource utilisation through continuous improvement initiatives across water, materials, and waste management.

Water Stewardship

Key programs include:

- Restoration and optimisation of Recycle **RO plants**
- Expansion of **rainwater harvesting systems and storage ponds**
- Adoption of **treated wastewater reuse and drip irrigation systems**
- Focus on water efficiency improvements in water-stressed locations

These programs align with the Company’s water intensity reduction target of **20% by 2030.**

Key projects during FY 25-26:

- In Abrasives Maraimalai Nagar plant the recycle RO plant was revamped to a 3 stage RO followed by reject management system mechanism which enabled the facility to reduce 2,744 KL per annum compared to the previous financial year.
- Elimination of water use in thermic oil transfer centrifugal pump by upgrading to air cooled thermic oil transfer pump at one of its Abrasive manufacturing facilities saving 2KLD water and 180W power daily consumption.
- Drinking water RO plant reject is already being used in industrial ceramics division for vessel washing purpose, the same was horizontally deployed in Abrasives Sriperumbudur plant saving 5 KLD.
- Sludge drying mechanism has been upgraded to a screw press in two of its manufacturing facilities, one at Tiruvottiyur abrasive plant and other at Industrial ceramics Hosur. This also enhances the safety of the sludge handling operations avoiding manual interventions.
- Drip irrigation and sprinkler have been prioritized for garden areas (covering 50% of the key facilities, further planned in a phased manner) this has resulted in reduction of freshwater withdrawal to gardening requirements. The green belt cover in CUMI is 49%. Hence the water requirements for gardening plays a vital role in water reduction.

Waste Management and Circularity:

- Strong hazardous, e-waste, and biomedical waste **compliance systems** which is closely monitored for compliance by a third-party tool.
- Initiatives for **secondary use** of scrap and waste across facilities
- 5S has been keenly focussed by manufacturing facilities and continuous audits and scoring mechanisms are in place.

These initiatives align with the Company’s waste intensity reduction target of **25% by 2030.**

Key projects taken up in FY 25-26:

- QC cut optimisation and improvement in one of the abrasive plant has enabled 75% reduction in the specific coated abrasive operation.

- Food waste in house decomposer and biogas plant at its Tiruvottiyur Abrasives plant with a maximum capacity of 75 kgs per day. The residue from the decomposer is used in house as manure.

Additionally, the corporate office of CUMI : ''Dare House" is a IGBC Gold certified building. This shows the commitment of the Company towards the sustainable future.

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

Most of the manufacturing facilities has emergency management plan for its operations. The facilities have developed detailed Standard Operating Procedures (SOPs) and guidelines for various scenarios, including natural disasters, fires, chemical spills, and other emergencies. Critical business functions have been identified, and backup plans have been established to minimise downtime and ensure continuity of operations, in case of any disruption.

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

No significant adverse impact was identified in the recent supplier assessment undertaken.

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

2.4% of the suppliers were assessed in FY 25-26.

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

a. By the listed entity

The company has not generated or procured Green credits. However, the Organisation has engaged in multiple afforestation drives within and outside the CUMI premises.

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

Green credits has not been assessed for value chain partners.

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.

The Company is an active member of twenty trade and industry chambers and associations in India and globally.

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	Kerala Management Association	State
2	Madras Management Association	State
3	National Safety Council - Kerala Chapter	State
4	Confederation of Indian Industry	National
5	Indian Ceramic Society	National
6	Indian Carbon Society	National
7	Indo-Australian Chamber of Commerce	National
8	Indo-German Chamber of Commerce	National
9	South India Chamber of Commerce	National
10	SICMA - Europe	International

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

Name of Authority	Brief of the case	Corrective action taken
	Nil	

Leadership Indicators

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

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

The Company did not engage in public policy advocacy during the financial year. However, it is an active member of several national and international trade and industry chambers and associations. As part of these groups, it provides recommendations and representations to regulators and associations to advance and improve the industrial climate in India. Additionally, the Company regularly participates in forums and discussions related to energy security and management, water and food security, and sustainable business practices to share its views and opinions.

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
			NA		

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)
				NA		

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

The Company has a grievance redressal policy that addresses any community grievances. The policy provides the mechanism by which grievances can be reported and redressed by the Company.

https://www.cumi-murugappa.com/wp-content/uploads/2025/04/Stakeholder-Grievance-Redressal-Policy.pdf

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	13.4%	12.4%
Directly from within India	53%	51%

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

Location	FY 2025-26	FY 2024-25
Rural	6.9%	6.6%
Semi-urban	15.5%	16.2%
Urban	43.2%	43.2%
Metropolitan	34.4%	34.1%

(Place categorised as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
NA	

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)
NA			

No, the Company did not undertake any CSR projects in designated aspirational districts identified by government bodies.

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

No, the Organisation does not have a preferential procurement policy to purchase from suppliers comprising marginalized or vulnerable groups.

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

NA

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

NA

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
None				

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
NA		

6. **Details of beneficiaries of CSR Projects:**

S.No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	CUMI Centre for Skill Development - Hosur and Kochi	112	100%
2	AMM Foundation - AMM Vellayan Chettiyar Higher Secondary School	2,300	100%
3	AMM Foundation - Valliammal Hospital	26,883	100%
4	GKNM Trust Hospital Coimbatore	17	100%
5	Cachar Cancer Hospital Society	108	100%
6	ASK (Attitude, Skill, Knowledge) centre	1,178	100%
7	Madras Dyslexia Association	273	100%
8	Sugun Thomas Foundation	9	100%
9	The Craft Council of India	70	NA
10	AMM - TI School - New Building	300	Nil
11	Rajagiri - Play Ground - Work in Progress	-	NA
12	Utkarsh Global Foundation	7,407	NA
13	Kalamassery Municipality - 3 vehicles	NA	NA

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.**

   The Company believes that commitment to transparency is vital to building trust and credibility with the customers, by demonstrating honesty and openness in handling complaints. The customers can communicate their complaints via email or phone calls to the regional salesperson. The regional salesperson upon receipt of a complaint provides an immediate acknowledgement email to the customer. All the complaints are registered in the Enterprise Resource Planning (ERP) system.

   The complaints are addressed based on the grievance-handling mechanism. Based on the nature of the complaint, the quality control team takes the technical complaints and commercial complaints by the marketing teams. The Company has set a target to resolve all the complaints within 30 days.

   The whistle blower mechanism is another avenue for customers to lodge their grievances for their satisfactory redressal.

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	Nil
Safe and responsible usage	100%
Recycling and/or safe disposal	28%

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0		0	0	
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	1146	24*		1117#	4	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Other	NA	NA		NA	NA	

*Pending as further details are awaited from customers at the end of the financial year.

#The consumer complaints data are tracked and addressed through the ERP tool and all the customer complaints are dealt by the respective business functions separately.

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

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

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

   Yes, the Company has established a formal Cybersecurity Framework and associated policies to address cyber security risks and data privacy concerns. Cybersecurity risk is recognised as a material risk within the Company's overall risk management framework.

   The framework is embedded within the Company's IT strategy and is supported by a range of preventive, detective, and corrective controls designed to safeguard information assets and ensure business continuity. As part of its ongoing risk mitigation measures, the Company conducts regular penetration testing across its applications and systems to identify and address potential vulnerabilities in a timely manner.

   Key cybersecurity controls implemented by the Company include:

   - A fully functional Data Centre with Disaster Recovery (DR) capabilities to ensure operational resilience

- Security Information and Event Management (SIEM) tools for continuous log monitoring and threat detection
- Firewall infrastructure and managed network switches to protect against unauthorized access and cyber threats
- Robust online and offline data backup mechanisms to ensure data integrity and availability
- Privileged Access Management (PAM) controls to regulate and monitor access to critical systems and sensitive information.

These measures collectively strengthen the Company's cybersecurity posture and support the effective management of data privacy and cyber risk exposure.

Policy is published at the Intranet with restricted access.

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.**

   Nil

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

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

      Nil

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

      Nil

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

      Nil

Leadership Indicators

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

   The information on the products and services of the entity can be accessed at

   https://www.cumi-murugappa.com/abrasives/

   https://www.cumi-murugappa.com/emd/

   https://www.cumi-murugappa.com/ceramics/ic/

   https://www.cumi-murugappa.com/super-refractories/

   CUMIConnect mobile APP

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

   The Company prioritizes customer safety and responsible usage of its products by ensuring that it provides clear instructions on the handling, storage, use, and disposal of products as per local laws. The Company is compliant with the regulations of the European Union i.e., RoHS (Restriction of Hazardous Substances) and REACH (Registration, Evaluation, Authorization, and Restriction of Chemicals) that applies to exporters of products to the EU. Also, the Company provides Material Safety Data Sheets (MSDS) that contain detailed information about the potential hazards associated with the products and guides on how to handle, store, and safely dispose after use of the products.

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

   The Company through its channel partners and Portal / APP / email informs consumers of any risk of disruption/discontinuation of essential services.

   The Company through its channel partners and email informs consumers of any risk of disruption/discontinuation of essential services.

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

Yes, the Company provides product information beyond the requirements mandated under applicable local laws. It shares detailed Material Safety Data Sheets (MSDS) with its products, outlining potential hazards and offering guidance on safe handling, storage, and disposal to ensure responsible usage by customers. The Company also periodically conducts customer satisfaction surveys and monitors feedback trends across its key products and operating locations to assess and enhance overall customer experience.

On behalf of the Board

Chennai
May 14, 2026

M M Murugappan
Chairman

Independent Assurance Statement

To
The Directors and Management Carborundum Universal Limited
'Dare House', No.234, N.S.C.Bose Road, Parrys, Chennai - 600001
Tamil Nadu, India

Carborundum Universal Limited (hereafter 'CUMI') commissioned TUV India Private Limited (TUVI) to conduct independent external assurance of BRSR Core disclosures *(09 attributes as per Annexure I - Format of BRSR Core)*, KPIs of BRSR Core placed under (Annexure II- BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT) following the *(BRSR Core -Framework for assurance and ESG disclosures for value chain* stipulated in SEBI *circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, Para 6 & Annexure II, dated 12/07/2023 and Industry Standards on Reporting of BRSR Core. circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177. dated 20/12/2024).* CUMI developed Business Responsibility and Sustainability Report (hereinafter 'the BRSR') for the period 1st April 2025 to March 31, 2026. The BRSR is based on the National Guidelines on Responsible Business Conduct (NGRBC), *SEBI circular: SEBI/HO/CFD/CMD-2/P/CIR/2021/562. dated 10/05/2021* followed by the *notification number SEBI/LAD-NRO/GN/2023/131. dated 14/06/2023* pertaining to BRSR requirement. This engagement was conducted as a reasonable assurance engagement in accordance with ISAE 3000 (Revised) and is specifically aligned with the SEBI BRSR Core - Framework for Assurance and ESG Disclosures for Value Chain, as stipulated under SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 and the Industry Standards on Reporting of BRSR Core.

Applicable Assurance Criteria

The assurance engagement was conducted against the following applicable assurance criteria:

i. BRSR Core Key Performance Indicators (KPIs) as prescribed under Annexure I - Format of BRSR Core

ii. SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12th July 2023

iii. *Industry Standards on Reporting of BRSR Core*

iv. CUMI's internal data definitions, measurement protocols, and calculation methodologies applied consistently for the reporting period These criteria were applied to assess the completeness, accuracy, consistency, and reliability of the BRSR Core disclosures.

Management's Responsibility

CUMI developed the BRSR's content pertaining to the Core disclosures (09 attributes as per Annexure I - Format of BRSR Core). CUMI's management holds responsibility for the collection, analysis, and disclosure of the information presented in both the BRSR (web-based and print versions). This includes maintaining the integrity of the associated website and ensuring that all disclosed information is accurate, complete, and aligned with the applicable criteria outlined in the BRSR requirements, and is free from intended or unintended material misstatements. Furthermore, CUMI is accountable for the archiving, storage, and reproduction of the reported data and information, and for making it available to stakeholders and regulators upon request.

Scope and Boundary

The scope of work includes the assurance of the following *09 attributes as per Annexure I - Format of BRSR Core* disclosed in the BRSR report. This assurance engagement is limited to BRSR Core KPIs covering Scope 1 and Scope 2 emissions. Scope 3 emissions and broader value-chain disclosures are excluded from the scope. BRSR core requirements encompass essential disclosures pertaining to Organisation's Environmental, Social and Governance (ESG). In particular, the assurance engagement included the following:

i. Review of *09 attributes as per Annexure I - Format of BRSR Core* submitted by CUMI,

ii. Evaluation of the quality, completeness, and consistency of disclosures

iii. Review of evidence (on a sample basis) for all 9 attributes and its KPIs

iv. KPI-level verification of supporting evidence using a risk-based and judgmental sampling approach, including review of data from selected manufacturing units (sites), functions, and data owners Sampling was designed to provide reasonable assurance at the **individual KPI level,** taking into consideration inherent risk, estimation uncertainty, and data materiality.

TUVI has verified the below *09 attributes as per Annexure I - Format of BRSR Core* disclosed in the BRSR

Attributes	KPI
Green-house gas (GHG) footprint	Total Scope 1 emissions (with breakup by type) - GHG ($C0_2e$) Emission in MT - Direct emissions from Organisation's owned- or controlled sources - Monitored
	Total Scope 2 emissions in MT - Indirect emissions from the generation of energy that is purchased from a utility provider - renewable energy and IREC equivalent to grid electricity are purchased-Monitored
	GHG Emission Intensity (Scope 1+2), Total Scope 1 and Scope 2 emissions (MT)/ Total Revenue from Operations adjusted for PPP - Calculated
	GHG Emission Intensity (Scope 1+2), (Total Scope 1 and Scope 2 emissions (MT) /Total output of Product or Service- Calculated
Water footprint	Total water consumption (in kL)- Monitored and estimated
	Water consumption intensity - kL/ Total Revenue from Operations adjusted for PPP - Calculated
	Water consumption intensity - kL/ Total output of Product or Service- Calculated
	Water Discharge by destination and levels of Treatment (kL)- Calculated based on estimated values
Energy footprint	Total energy consumed in TJ - Monitored
	% of energy consumed from renewable sources - In % terms- Monitored
	Energy intensity -TJ/ Rupee adjusted for PPP - Calculated
	Energy intensity - Joules or multiples/ Product or Service - Calculated
Embracing circularity - details related to waste management by the entity	Plastic waste (A) - Monitored, E-waste (B) - Monitored, Bio-medical waste (C) - Monitored, Construction and demolition waste (D)- Monitored, Battery waste (E)- Monitored, Radioactive waste (F)- NA
	Other Hazardous waste G)- see the list below
	Spent Oil, Waste or residues containing oil, FRP Process Residue, Process Wastes, Residues and Sludge, Chemical sludge from Waste Water Treatment, Discarded Containers/barrel - Monitored
	Other Non-hazardous waste generated (H) - see the list below
	Cast Iron Moulds, Copper Parts Waste, MS Scrap, Paper Waste, Carton Box, Floor Sweeping Waste, Grain Refractory Scrap, Rubbish Waste, Wooden Scrap- Monitored
	Total waste generated (A +B + C + D + E + F + G + H) in MT
	Waste intensity MT/ Rupee adjusted for PPP - Calculated MT/ Total output of Product or Service-Calculated
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (MT) - Monitored
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (Intensity), kg of Waste Recycled Recovered /Total Waste generated - Calculated
	For each category of waste generated, total waste disposed by nature of disposal method (MT)
	For each category of waste generated, total waste disposed by nature of disposal method (Intensity) kg of Waste Recycled Recovered /Total Waste generated - Calculated
Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers - cost incurred as a % of total Revenue of the company - In % terms - Measured/ Calculated/ Estimated (as applicable)
	Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites) 1. Number of Permanent Disabilities - Monitored 2. Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) - Monitored 3. No. of fatalities - Monitored
Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid - In % terms - Calculated
	Complaints on POSH — 1) Total Complaints on Sexual Harassment (POSH) reported - Monitored
	2) Complaints on POSH as a % of female employees / workers - Monitored
	3) Complaints on POSH upheld - Monitored

Enabling Inclusive Development	Input material sourced from following sources as % of total purchases - Directly sourced from MSMEs/ small producers and from within India - In % terms - As % of total purchases by value - Monitored	
	Job creation in smaller towns - Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost - In % terms - As % of total wage cost - Monitored	
Fairness in Engaging with Customers and Suppliers	Instances involving loss/ breach of data of customers as a percentage of total data breaches or cyber security events - In % terms - Monitored	
	Number of days of accounts payable - (Accounts payable * 365) / Cost of goods/services procured - Calculated	
Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	1) Purchases from trading houses as % of total purchases
		2) Number of trading houses where purchases are made from
		3) Purchases from top 10 trading houses as % of total purchases from trading houses
		1) Sales to dealers/ distributors as % of total sales
		2) Number of dealers/ distributors to whom sales are made
		3) Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors
		Share of RPTs (as respective % age) in -
		Purchases, Sales, Loans & Advances, investments

The reporting scope encompasses **22 manufacturing units (sites), 10 Offices including 1 Corporate Office.** We conducted **physical onsite assessments** at 4 key manufacturing units (sites) and 1 Corporate Office. Electromineral (EMO) division-Edappally, Abrasives (ABR) division- Tiruvottiyur, Super Refractories (SR) division-Serkadu, Industrial ceramics (IC) division-Hosur, Corporate Office - Dare House, Chennai. The remaining 18 locations and 9 Offices were covered through a remote desk review process.

Onsite Verification

Carborundum Universal Limited, Corporate Office, 'Dare House', No.234, N.S.C.Bose Road, Parrys, Chennai - 600001, Tamil Nadu, India

1. Carborundum Universal Limited, Plant No 1, Kalamassery Development Plot P.O, Kalamassery 683 104, Ernakulam District, Kerala.
2. Carborundum Universal Limited, No. 655, Tiruvottiyur High Road, PB No. 2272, Tiruvottiyur, Chennai - 600019, Tamil Nadu.
3. Carborundum Universal Limited, Super Refractories & Prodorite Plant II, Mungileri Village, Vinnampalli Post, Katpadi Taluk, Vellore District - 632516, Tamil Nadu.
4. Carborundum Universal Limited, Plot No.47, 48 (part), SIPCOT Industrial Complex, Hosur - 635126, Krishnagiri District, Tamil Nadu.

Remote Verification

5. Carborundum Universal Limited, Plot No.48, SIPCOT Industrial Complex, Hosur - 635126, Krishnagiri District, Tamil Nadu.
6. Carborundum Universal Limited, No : C-4, C-5, Kamarajar Salai, MMDA Industrial Complex, Kattankolathur, Chengalpattu - 603209, Tamil Nadu.
7. Carborundum Universal Limited, F-1/2, F2 - F5, SIPCOT Industrial Park, Pondur "A" Village, Sriperumbudur - 602105, Kanchipuram District, Tamil Nadu.
8. Carborundum Universal Limited, Door No: 102 103, Phase II, SIPCOT Industrial Complex, Ranipet, Narasingapuram, Walajah, Ranipet - 632403, Tamil Nadu.
9. Carborundum Universal Limited, SEZ-1, Plot No.8, Carborundum Universal SEZ, Kalamassery Development Plot, Kochi- 683104, Kerala
10. Carborundum Universal Limited, SEZ-2, Plot No. 2 & 3, Carborundum Universal, CUMI SEZ KO Plot P.O., Kalamassery, Kochi - 683 109, Kerala.
11. Carborundum Universal Limited, SEZ-3, Plot No.4 & 5, Carborundum Universal SEZ, Kalamassery Development Plot, Kochi, -683104, Kerala.
12. Carborundum Universal Limited, Plot No.7, Cochin Special Economic Zone (CSEZ), Kakkanad 682037, Kochi, Kerala.
13. Carborundum Universal Limited, Plot No.18, Cochin Special Economic Zone (CSEZ), Kakkanad 682037, Kochi, Kerala.
14. Carborundum Universal Limited, Unit II, Kalamassery Development Plot P.O, Kalamassery 683 104, Ernakulam District, Kerala
15. Carborundum Universal Limited, PB No.3 Nalukettu, Koratty- 680308, Trichur District, Kerala.
16. Carborundum Universal Limited, Maniyar.P.O, Vadasserikkara (via), Pathanamthitta-689 662
17. Carborundum Universal Limited, K3, ASAHI Industrial Estate, Latherdeva Hoon, Mangalore Jhabrera Road, PO Jhabrera Tehsil Roorkee, Haridwar District, Uttarakhand - 247665.

18. Carborundum Universal Limited, P.B No.2 Okha Port P.O., Devbhumi Dwarka District, Gujarat 361350.
19. Carborundum Universal Limited, Jhautala More, Gopalpur Chandigarh, P.O. Ganga Nagar, Kolkata 700132, West Bengal.
20. Carborundum Universal Limited, Plot no. 35, Adhartal Industrial Estate, Jabalpur - 482004, Madhya Pradesh.
21. Carborundum Universal Limited, Plot no. 37, Adhartal Industrial Estate, Jabalpur - 482004, Madhya Pradesh.
22. Carborundum Universal Limited, Plot no.48-51, Adhartal Industrial Estate, Jabalpur - 482004, Madhya Pradesh.

The assurance activities were carried out together with a desk review of entire manufacturing units (sites) and offices as per reporting boundary.

Limitations

TUVI did not perform any assurance procedures on the prospective information disclosed in the Report, including targets, expectations, and ambitions. Consequently, TUVI draws no conclusion on the prospective information, Value-chain KPIs or any disclosure other than BRSR Core disclosures. During the assurance process, TUVI did not come across any limitation to the agreed scope of the assurance engagement. TUVI did not verify any ESG goals and claim through this assignment. TUVI verified data on a sample basis; the responsibility for the authenticity of data entirely lies with CUMI. Any dependence of person or third party may place on the BRSR Report is entirely at its own risk. TUVI has taken reference of the financial figures from the audited financial reports and financial figures are not assured under this engagement. CUMI will be responsible for the appropriate application of the financial data. The application of this assurance statement is limited w.r.t *SEBI circular* *SEBI/HO/CF0/CFO-SEC-2/P/CIR/2023/122. dated Jul 12. 2023 and Industry Standards on Reporting of BRSR Core. circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177. dated 20/12/2024)*. This assurance statement does not endorse any environmental and social claims (related to the product, manufacturing process, packaging, disposal of product etc.) as well as advertisements by the reporting Organisation. TUVI does not permit use of this statement for Greenwashing or misleading claims. This assurance statement has been prepared solely to meet the requirements of SEBI BRSR Core assurance and shall not be used or relied upon for any other purpose. Certain environmental KPIs, including water discharge and emission intensity metrics, involve estimation techniques where direct measurement is not feasible. These estimates are based on management assumptions, standard emission factors, and engineering calculations. While reasonable and consistently applied, such estimates are subject to inherent uncertainty and may vary if underlying assumptions change.

Our Responsibility

TUVI's responsibility in relation to this engagement is to perform a reasonable level of assurance and to express a conclusion based on the work performed. Our engagement did not include an assessment of the adequacy or the effectiveness of CUMI's strategy, management of ESG-related issues or the sufficiency of the Report against BRSR reporting principles, other than those mentioned in the scope of the assurance. TUVI's responsibility regarding this verification is in reference to the agreed scope of work, which includes assurance of non-financial quantitative and qualitative information *(09 attributes as per Annexure I - Format of BRSR* Core) disclosed by CUMI. The intended users of this assurance statement are the management of 'CUMI'. The data is verified on a sample basis, the responsibility for the authenticity of data lies with the reporting Organisation. Reporting Organisation is responsible for archiving the related data for a reasonable time period. TUVI expressly disclaims any liability or co-responsibility 1) for any decision a person or entity would make based on this assurance statement and 2) for any damages in case of erroneous data is reported by CUMI. This assurance engagement is based on the assumption that the data and information provided to TUVI by CUMI are complete and true.

Verification Methodology

During the assurance engagement, TUVI adopted a risk-based approach, focusing on verification efforts with respect to disclosures. TUVI has verified the disclosures and assessed the robustness of the underlying data management system, information flows, and controls. In doing so:

TUVI examined and reviewed the documents, data, and other information made available by CUMI for non-financial 09 attributes as per Annexure I - Format of BRSR Core (non-financial disclosures)

a) TUVI conducted interviews with key representatives, including data owners and decision-makers from different functions of CUMI.
b) Sampling was performed using a risk-based and judgmental approach to obtain sufficient and appropriate evidence to support a reasonable assurance conclusion.
c) TUVI performed sample-based reviews of the mechanisms for implementing the sustainability-related policies and data management (qualitative and quantitative)
d) TUVI adopted a risk-based assurance approach, identifying key assurance risks such as estimation risk, boundary definition risk, and data completeness risk, which informed the nature, timing, and extent of assurance procedures, including sampling.
e) The nature and extent of procedures included inquiries, analytical procedures, and selective testing of supporting documentation for selected ESG disclosures and KPIs.
f) Sample selection and size were determined using professional judgment, considering data risk, materiality, and availability, taking into account factors such as the nature of the disclosure, data availability, prior-year observations, and perceived risk, within the constraints of a reasonable assurance engagement.

g) TUVI reviewed the adherence to reporting requirements of "BRSR"

Opportunities for Improvement

The following are the opportunities for improvement reported to CUMI. However, they are generally consistent with CUMI management's objectives and programs. CUMI already identified below topics and Assurance team endorse the same to achieve the Sustainable Goals of Organisation.

i. Comprehensive GHG Emissions Accounting: CUMI may plan to broaden its greenhouse gas emissions inventory by including all categories of indirect emissions (Scope 3), in accordance with ISO 14064-1, to ensure more comprehensive climate impact reporting.

ii. CUMI can opt for the RE/ EV based vehicle to reduce Scope 1 emission for internal and business local commuting

iii. CUMI can opt for the ISO 20400 for sustainable procurement management system.

iv. CUMI may consider monitoring the chain of custody for suppliers involved in the disposal of non-hazardous waste, particularly those who do not directly engage in recycling. This would help improve transparency and reinforce waste management practices across the supply chain.

v. CUMI may benefit from creating dedicated training modules and controlled documented process for personnel responsible for ESG data monitoring to ensure consistent reporting and oversight across all locations.

vi. CUMI may conduct more intensive internal audit procedure for verifying BRSR data on periodic basis.

vii. CUMI may take steps to assess its emission targets following the "Science-Based Targets" methodology (Sectoral de-carbonization approach, or Absolute-based targets, or Economic approach);

viii. CUMI can opt for certification of Zero Waste to Landfill in order to improve the waste disclosures.

ix. Increase Renewable Energy Mix: CUMI can further expand its use of renewable energy to reduce both energy costs and associated greenhouse gas (GHG) emissions.

x. Conduct Water and Energy Audits: CUMI can perform comprehensive water and energy audits to identify savings opportunities and initiate corresponding improvement projects.

Conflict of Interest

In the context of BRSR requirements set by SEBI, addressing conflict of interest is crucial to maintain high integrity and independence of assurance engagements. As per SEBI guidelines, assurance providers need to disclose any potential conflict of interest that could compromise the independence or neutrality of their assessments. TUVI diligently identifies any relationships, affiliations, or financial interests that could potentially cause conflict of interest. We proactively implement measures to mitigate or manage these conflicts, ensuring independence and impartiality in our assurance engagements. We provide clear and transparent disclosures about any identified conflicts of interest in our assurance statement. We recognize that failure to address conflict of interest adequately could undermine the creditability of the assurance process and the reliability of the reported information. Therefore, we strictly adhere to SEBI guidelines and take necessary measures to avoid, disclose, or mitigate conflicts of interest effectively. Please refer para **"Independence and Code of Conduct"** below.

Our Conclusion

In our opinion, based on the scope of this assurance engagement, the disclosures on BRSR Core KPI described in the BRSR report along with the referenced information complies with BRSR Core requirements as per Annexure I for the 9 attributes, and meets the general content and quality requirements of the BRSR. TUVI confirms its competency to conduct the assurance engagement for the BRSR as per SEBI guidelines. Our engagement team members were assigned based on competence requirements in ESG verification, assurance methodologies, and regulatory frameworks. We ensure independence, employ robust methodologies, and maintain continuous improvement to perform the assurance engagement. Based on our procedures, we did not identify any material changes in the methodologies applied for the preparation of the selected BRSR KPIs during the reporting period. CUMI has established a policy-led data control framework for BRSR disclosures, with documented processes and defined roles and responsibilities. The Company has established key data controls for BRSR reporting that are designed in accordance with its internal control framework. Data controls relevant to KPI reporting were reviewed for design and implementation to support verification procedures. However, testing of operating effectiveness of controls was not within the scope of this assurance engagement.

Disclosures: TUVI is of the opinion that the reported disclosures generally meet the BRSR requirements. CUMI refers to general disclosure to report contextual information about CUMI, while the Management & Process disclosures the management approach for each indicator *(09 attributes as per Annexure I - Format of BRSR* Core).

Reasonable Assurance: TUVI conducted the reasonable assurance engagement in accordance with ISAE 3000 (Revised) and applicable SEBI BRSR Core requirements, including defined assurance procedures, risk-based verification and evaluation of supporting evidences. Based on the procedures performed and evidence obtained, in our opinion, the BRSR Core disclosures for the applicable nine attributes are prepared, in all material respects, in accordance with the applicable BRSR Core criteria prescribed under Annexure I.

BRSR complies with the below requirements Statements relating to governance, leadership, stakeholder responsiveness, materiality and broader BRSR principles represent management disclosures and were reviewed only to the extent relevant to the defined BRSR Core assurance scope; such statements were not independently assured unless specifically covered within the assurance scope.

a) Conciseness: The Report reproduces the requisite information and communicates clear information in as few words as possible. The disclosures are expressed briefly and to the point sentences, graphs, pictorial, tabular representation is applied. At the same time, due care is taken to maintain continuity of information flow in the BRSR.

b) Reliability and completeness: CUMI has established internal data aggregation and evaluation systems to derive the performance. CUMI confirms that, all data provided to TUVI, has been passed through QA/QC function. The majority of the data and information was verified by TUVI's assurance team (on sample basis) during the BRSR verification and found to be fairly accurate. All data, is reported transparently, in a neutral tone and without material error.

c) Consistency and comparability: The information presented in the BRSR is on yearly basis and found reliable and complete manner. Thus, the principle of consistency and comparability is established.

Independence and Code of Conduct: TUVI follows IESBA (International Ethics Standards Board for Accountants) Code which, adopts a threats and safeguards approach to independence. We recognize the importance of maintaining independence in our engagements and actively manage threats such as self-interest, self-review, advocacy, and familiarity. The assessment team was safeguarded from any type of intimidation. By adhering to these principles, we uphold the trust and confidence of our clients and stakeholders. In line with the requirements of the SEBI *circular SEBIIHOICFDICFD-SEC-2/PICIR/2023/122, dated 12/07/2023 and Industry Standards on Reporting of BRSR Core. circular SEBIIHOICFDICFD-PoD-1/PICIR/2024/177. dated 20/12/2024*.

TUVI confirms its independence in accordance with the ethical requirements of the IESBA Code, SEBI BRSR Core assurance expectations and its own Policy regarding Independence and Impartiality. TUVI declares that during the reporting period:

a. No consulting, advisory, system design, data preparation, or implementation services related to ESG or BRSR were provided to CUMI,

b. TUVI was not involved in the preparation of the BRSR or underlying data,

c. No relationships or circumstances exist that could create a conflict of interest or impair independence,

Appropriate safeguards were applied to ensure objectivity, impartiality, and professional judgment throughout the assurance engagement.

TUVI solely focuses on delivering verification and assurance services and does not engage in the sale of service or the provision of any non-audit/non-assurance services, including consulting.

References to NGRBC, GRI Standards and SEBI guidance are contextual and do not imply assurance over the complete BRSR report, unless explicitly covered under BRSR Core KPIs.

Quality control: The assurance team complies with quality control standards, ensuring that the engagement partner possesses requisite expertise and the assigned team collectively has the necessary competence to perform engagements in reference with standards and regulations. Assurance team follows the fundamental principles of integrity, objectivity, professional competence, due care, confidentiality and professional behaviour. In accordance with International Standard on Quality Control, TUVI maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Assurance Team and Independence

TUVI is an independent, neutral third-party providing ESG Assurance services with qualified environmental and social specialists. TUVI states its independence and impartiality and confirms that there is "no conflict of interest" with regard to this assurance engagement. In the reporting year, TUVI did not work with CUMI on any engagement that could compromise the independence or impartiality of our findings, conclusions, and observations. TUVI was not involved in the preparation of any content or data included in the BRSR, with the exception of this assurance statement. TUVI maintains complete impartiality towards any individuals interviewed during the assurance engagement.

For and on behalf of TUV India Private Limited

Manojkumar Borekar
Product Head - Sustainability Assurance Service
TUV India Private Limited
Project Reference No: 8124528038

Place: Mumbai, India
Date: 12.05.2026