



18th July 2025

Listing Department BSE Limited 25 th Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Fort Mumbai- 400001	Listing Department The National Stock Exchange of India Ltd. Exchange Plaza, 5 th Floor, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra (East), Mumbai - 400051
Scrip Code: 500280	Symbol: CENTENKA

Subject: Submission of Business Responsibility and Sustainability Report (BRSR) for FY 2024–25 pursuant to Regulation 34(2)(f) of SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, kindly find enclosed herewith the Business Responsibility and Sustainability Report (BRSR) of the Company for the Financial Year 2024–25.

The BRSR forms an integral part of the Integrated Annual Report for the Financial Year 2024–25, which is also available on the Company's website at: www.centuryenka.com.

This is for your information and records.

Thanking You,

For **Century Enka Limited**

(Rahul Dubey)
VP – Legal & Company Secretary
FCS 8145

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Section A	General Disclosures
Section B	Management and Process Disclosures
Section C	Principle-wise Performance Disclosures
Principle 1	Businesses should conduct and govern themselves with integrity, and in an ethical, transparent and accountable way.
Principle 2	Businesses should provide goods and services in a manner that is sustainable and safe.
Principle 3	Businesses should respect and promote the well-being of all employees, including those in their value chains.
Principle 4	Businesses should respect the interests of and be responsive to all its stakeholders.
Principle 5	Businesses should respect and promote human rights.
Principle 6	Businesses should respect and make efforts to protect and restore the environment.
Principle 7	Businesses, when influencing public and regulatory policy, should do so in a responsible and transparent way.
Principle 8	Businesses should promote inclusive growth and equitable development.
Principle 9	Businesses should engage with and provide value to their consumers in a responsible manner.

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING (BRSR) - CENTURY ENKA LIMITED (CEL)

At Century Enka Limited (CEL), our Business Responsibility and Sustainability Report (BRSR) emphasize our dedication to responsible business practices and sustainability. As a prominent Synthetic Yarn Manufacturing Company in India, we understand the influential role we play in the nylon textiles industry and the corresponding responsibility it entails.

Our belief is that our business practices should not simply comply with regulations but should also create a positive impact on the environment and society. We are committed to implementing sustainable practices that benefit our stakeholders, the community, and the planet. Our BRSR covers our performance on key principles relating to the Environment, Social, and Governance (ESG) dimensions, as defined by Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. M/s BDO India LLP has performed limited assurance on BRSR Core Indicators.

We are committed to enhancing positive outcomes across environmental sustainability, social impact, and governance mechanisms. By actively reducing our carbon footprint, optimizing resource efficiency, and implementing effective waste and water management strategies, we aim to minimize our environmental impact. Recognizing the significance of our social responsibility, we strive to improve community well-being and make a meaningful contribution to society through best practices. Our dedication to sustainability also encompasses our governance practices, where we prioritize transparency, accountability, and ethical conduct at all levels of the Company.

Embracing sustainability is fundamental to creating long-term value for our shareholders, fostering societal well-being, and constructing a future for our stakeholders that consistently delivers value.

Section A - General Disclosures

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of Company	L24304PN1965PLC139075
2.	Name of the Company	Century Enka Limited
3.	Year of incorporation	1965
4.	Registered office address	Plot No. 72 & 72-A MIDC, Bhosari, Pune-411026, Maharashtra
5.	Corporate Address	Plot No. 72 & 72-A MIDC, Bhosari, Pune-411026, Maharashtra
6.	E-mail	cel.investor@adityabirla.com
7.	Telephone	020-66127304
8.	Website	www.centuryenka.com
9.	Financial year for which reporting is being done	1 st April 2024-31 st March 2025
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE) and BSE Limited
11.	Paid-up capital	₹2,185 Lacs

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**

12.	Name and contact details of the person who may be contacted in case of any queries on the BRSR report	Mr. Rahul Dubey Company Secretary & Compliance Officer Tel. No.: 020-66127304 E-mail Id: cel.investor@adityabirla.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).	Disclosures in this report are made on a standalone basis for Century Enka Limited.
14.	Name of assurance provider	M/s BDO India LLP
15.	Type of assurance obtained	Limited Assurance on BRSR Core

II. Products/services

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

S. No.	Description of the Main Activity	Description of the Business Activity	% of turnover the entity
1	Manufacturing	Manufacturing of nylon and other man-made yarns and fabrics	96%

Note: Industry as per NIC code: Textile, leather and other apparel products

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	Nylon Tyre Cord Fabric	13999	45.5%
2	Nylon Filament Yarn	20203	48.9%
3	Nylon Chips	20297	3.3%
4	Polyester Yarn	20303	2.3%

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	3	4	7
International	-	-	-

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of states)	15
International (No. of countries)	7

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

4.25%

c. A brief on types of customers

CEL adopts a Business-to-Business (B2B) model, selling products manufactured by us to other companies. They are categorized into four types: Original Equipment Manufacturers (OEMs), traders, distributors, and export customers. We supply our products to automotive OEMs, trade with textile sector traders and distributors, and export to Europe, the Middle East, South-East Asia, and the United States of America (US).

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)
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)	473	453	96%	20	4%
2.	Other than permanent (E)	11	10	91%	1	9%
3.	Total employees (D + E)	484	463	96%	21	4%
Workers						
4.	Permanent (F)	1,016	1,016	100%	0	0%
5.	Other than permanent (G)	1,647	1,619	99%	28	1%
6.	Total workers (F + G)	2,663	2,635	99%	28	1%

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)	0	0	0%	0	0%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	Total Employees (D + E)	0	0	0%	0	0%
Differently abled Workers						
4.	Permanent (F)	3	3	100%	0	0%
5.	Other than Permanent (G)	1	1	100%	0	0%
6.	Total Employees (F + G)	4	4	100%	0	0%

21. Participation/inclusion/representation of women

	Total (A)	No. and % of females	
		No. (B)	% (B / A)
Board of Directors	6	2	33%
Key Management Personnel	2	0	0%

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

	FY 2024-25 (Turnover rate in current FY)			FY 2023-24 (Turnover rate in previous FY)			FY 2022-23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	15.55%	20.51%	15.76%	13.26%	29.41%	13.84%	12.20%	21.43%	12.49%
Permanent Workers	8.88%	0%	8.88%	6.99%	0%	6.99%	7.52%	0%	7.52%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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 Holdings/ 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	ABREL Century Energy Limited	Associate	26	No

VI. CSR details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013 - Yes
(ii) Turnover (₹) - 2,00,169 Lacs
(iii) Net worth (₹) - 1,42,144 Lacs

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 (NGBRC):

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 2024-25			FY 2023-24		
		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, we have a centralized grievance redressal mechanism covering all stakeholders like our communities, shareholders/investors, employees and workers, customers and value chain partners. We also have a designated email address along with escalation matrix for resolution of grievances. https://www.centuryenka.com/investor-relations/index.html#parentHorizontalTab6 ChildVerticalTab_211	0	0	-	0	0	-
Investors (other than shareholders)		0	0	-	0	0	-
Shareholders		21	0	-	20	0	-
Employees and Workers		0	0	-	0	0	-
Customers		16	14	All pending compliant resolved as on date of report	31	21	All pending compliant resolved as on date of report
Value chain partners		0	0	-	0	0	-

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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	Approach to adapt or mitigate	Positive/negative implications
1	Occupational Health and Safety	Risk	Risk: Despite having proper training and established safety protocols, human errors can still occur affecting health and safety leading to accidents or injuries, and process failures posing huge risks.	We have established comprehensive plans and training programs to address occupational health and safety risks, including MITR (Making Individuals & Team Resilient) and MPOWER for mental health education. Our ISO 45001:2018 certified system proactively manages risks, utilizing Hazard Identification and Risk Assessment (HIRA) to maintain a record of zero injuries and no loss of man-hours this fiscal year.	Positive Implications: Investing in occupational health and safety programs offers long-term benefits like reduced medical expenses, lower workers' compensation claims, and decreased insurance premiums. Prioritizing mental health helps retain employees and minimizes hiring costs, property damage, and production disruptions. Companies focusing on these areas gain a competitive edge as ethical practices attract customers, partners, top talent, contracts, and stakeholder collaborations. Negative implications: Conversely, major injuries can still disrupt total man-hours and raise operational costs.
2	Waste Management	Risk	Waste management is a significant concern for CEL, mainly due to its possible environmental and regulatory impacts. Poor waste management practices can lead to environmental pollution, legal violations, and harm to the company's reputation. To mitigate these risks, CEL should focus on enhancing its waste management strategies to reduce its environmental impact, comply with regulations, and potentially recover resources through circular economy practices.	CEL emphasizes waste reduction, recycling, and proper disposal practices throughout its operations. By implementing efficient waste segregation at the source, embracing circular economy principles to minimize, recycle, and reuse materials, and ensuring waste disposal through authorized agencies compliant with Central and State Pollution Control Board regulations, CEL strives to limit waste production, optimize resource use, and mitigate environmental risks.	Positive implications: <ul style="list-style-type: none">• Implementation of effective waste management practices can ensure cost savings through reduced waste generation and disposal costs.• It can enhance resource efficiency and reduce the need for new raw materials, leading to potential cost savings.



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate	Positive/negative implications
				<p>Some of the mitigation measures are highlighted below;</p> <ul style="list-style-type: none"> • Achieved substantial reduction in hazardous waste discharge by installing a paddle dryer in Pune. • Established coprocessing of hazardous waste as an alternative to landfill disposal. • Initiated the production of "Green Polymer" utilizing process waste to generate additional revenue. 	
3	Water Management	Opportunity	We have achieved zero wastewater discharge from our manufacturing processes. Both plant locations are not in water stress zones. We have initiated several measures to reduce water consumption at both plants. Moreover, nineteen Rainwater Recharge wells are available at Bharuch site to improve the quality and level of water.	Since water management is an opportunity, no mitigation measures have been identified	<p>Positive implications:</p> <ul style="list-style-type: none"> • Cost savings through water efficiency. • Adherence to all the applicable compliances to avoid fines and penalties.
4	Energy Management	Risk, Opportunity	<p>Opportunity: By reducing reliance on non-renewable energy, we have the chance to set future energy consumption goals and diminish uncertainties linked to non-renewable sources.</p> <p>Risk: Poor energy management risks non-compliance with regulations, reputational damage, and financial burdens. It can result in penalties, legal consequences, loss of public trust, and increased operational costs.</p>	Our commitment to renewable energy has resulted in a significant reduction in our carbon footprint and an increase in energy efficiency. We have increased our usage of biomass as fuel and we installed a 1 MWh solar power system in the previous financial year, which is now fully operational, supporting our commitment to clean, sustainable energy and contributing to our overall energy efficiency goals. As a result, we were able to meet nearly 52% of our total energy requirements from renewable sources during the reporting period.	<p>Positive implications:</p> <ul style="list-style-type: none"> • Transitioning to renewable energy sources and implementing energy efficiency measures can have positive financial implications. This includes minimizing energy costs, maximizing resource efficiency, and improving stakeholder perception.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate	Positive/negative implications
5	Employee & Labour Management	Risk, Opportunity	<p>Opportunities: Responsible management of human capital boosts labor productivity and well-being, leading to improved creativity, decision-making, and stakeholder engagement.</p> <p>Risks: Poor human capital management leads to reputational risks, low morale, and high turnover, making effective management essential to avoid these issues.</p>	We employ strategies to comply with labor laws, investing in employee engagement through training, wellness, and work-life balance initiatives to attract, retain, and motivate skilled employees, boosting productivity and job satisfaction.	<p>Positive Implications: Investing in human capital yields positive financial effects by enhancing employee retention and productivity, which reduces costs, ensures long-term sustainability, and strengthens industry reputation.</p> <p>Negative Implications: <ul style="list-style-type: none"> • High absenteeism and low productivity raise costs and reduce revenues. • Frequent hiring and training increase expenses. • Decreased efficiency and overtime cause burnout and lower productivity. • Non-compliance with employment laws leads to legal disputes and penalties. </p>
6	Customer Centricity	Opportunity	Strong customer relationships boost revenue and profitability. Offering customized products enhances our customer management, fostering loyalty, repeat business, and positive word-of-mouth to attract new customers.	Since customer centricity is an opportunity, no mitigation measures required.	<p>Positive Implications: Building positive customer relationships and loyalty increases market share, retention, revenue, and profitability. Satisfied customers attract new ones, promoting revenue growth, making this investment vital for long-term success.</p>
7	Supply Chain Management	Risk, Opportunity	<p>Opportunity: Embracing ethical supply chain practices enhances our reputation, offers competitive advantage, fosters supplier relationships, and opens new markets focused on sustainability. Customers prefer ethical companies, so this approach helps differentiate us and build trust. Collaborating with suppliers boosts performance, communication, and innovation, benefiting both parties. As demand for ethical sourcing grows, we can expand our customer base and revenue potential, driving our growth.</p> <p>Risk: Inefficient supply chain management can cause delays, customer dissatisfaction, and legal liabilities. Implementing ethical practices is essential to avoid these risks.</p>	We collaborate with suppliers to enhance their capabilities and integrate them as key partners, investing in technology to boost efficiency. By supporting vendors and product development, we create opportunities to advance supply chain management. Our selection process favors ISO-certified suppliers, promoting ethical and sustainable practices. We plan to use analytics to proactively manage supply chain risks and opportunities.	<p>Positive Implications: Effective supply chain management leads to cost savings, stronger supplier relationships, better customer service, increased brand value, and ultimately higher revenue and profitability.</p> <p>Negative Implications: Inefficient supply chain management results in higher costs and revenue loss from increased transportation and storage expenses, delayed deliveries, and dissatisfied customers.</p>

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate	Positive/negative implications
8	Community Development	Opportunity	Community development allows the Company to better understand those they serve. Partnerships with local organizations and businesses enhance shared resources and networks, creating beneficial relationships and increasing positive community impact.		Positive Implications: Commitment to community development has positive financial implications. It enhances reputation, expands the customer base, identifies new business opportunities, and fosters valuable partnerships.

SECTION B: MANAGEMENT AND PROCESS

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	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web-link of the policies, if available.									
Principle 1	Anti-Harassment and Anti-Discrimination Policy Code of Conduct for BoD and Senior Management Nomination-Remuneration and Succession Policy Policy on Board Diversity Suppliers Code of Conduct Policy on Related Party Transactions Familiarization Program for Independent Director								
Principle 2	Product Responsibility Policy Responsible Supply Chain Policy								
Principle 3	Employee Wellbeing Policy Nomination-Remuneration and Succession Policy Risk Management Policy Suppliers Code of Conduct Vigil Mechanism Policy Policy on Sexual Harassment of Women at Workplace								
Principle 4	Stakeholder Relationship Policy Suppliers Code of Conduct								
Principle 5	Human Rights Policy Nomination-Remuneration and Succession Policy Policy on Board Diversity Policy on Sexual Harassment of Women at Workplace Vigil Mechanism Policy								

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

Disclosure questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Principle 6	Environmental Policy Suppliers Code of Conduct Risk Management Policy Energy & Carbon Policy Water Stewardship Policy								
Principle 7	Public Policy Risk Management Policy								
Principle 8	CSR Policy Environmental Policy Suppliers Code of Conduct Responsible Supply Chain Policy								
Principle 9	Product Responsibility Policy IT Security Policy								
Web link to access all above policies:-									
https://www.centuryenka.com/investor-relations/#parentHorizontalTab6 ChildVerticalTab_211									
https://www.centuryenka.com/investor-relations/#parentHorizontalTab6 ChildVerticalTab_216									
2. Whether the entity has translated the policy into procedures (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes / No)	Yes	No	Yes	Yes	No	Yes	No	Yes	No
4. Name of the national and international codes / certifications / labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) mapped to each principle									
Principle 1	Provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Quality Management System (ISO 9001:2015)								
Principle 2	NABL-ISO/IEC 17025:2017 STANDARD 100-OEKO TEX								
Principle 3	ISO 45001:2018: Occupational Health and Safety Management System								
Principle 4	CSR disclosures pursuant to Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended								
Principle 5	The International Integrated Reporting Council (IIRC)- <IR> Framework United Nations Sustainable Development Goals (SDGs) Global Reporting Initiative (GRI)								
Principle 6	ISO 50001: 2018: Energy Management System ISO 9001:2015: Quality Management System ISO 14001: 2015: Environment Management System Global Recycled Standard								
Principle 7	The International Integrated Reporting Council (IIRC)- <IR> Framework United Nations Sustainable Development Goals (SDGs)								
Principle 8	CSR disclosures pursuant to Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended.								
Principle 9	Quality Management System (ISO 9001:2015)								



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

Disclosure questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any	<p>Environmental - P6</p> <ul style="list-style-type: none"> Achieving net zero emissions by 2050. Achieve 60% of total energy consumption from renewable sources by FY 2030. To achieve 50% reduction in emission of CO₂. Reduce CO₂ emissions intensity by 50% by FY 2030, against baseline of FY 2019 To achieve single use plastic certification by 2027. <p>Social - P1,P3</p> <ul style="list-style-type: none"> To achieve 10% year-on-year increase in women staff of the total fresh hire until 2026 Zero harm to be achieved by FY 2026, Achieve year-on-year increase in training hours per person per year by 10%. <p>Governance - P1,P5,P6</p> <ul style="list-style-type: none"> Screen all newly onboarded suppliers on ESG criteria. Conducting periodic reviews of existing policies and improvement of policies as applicable. 								
6. Performance of the entity against specific commitments, goals and targets along with reasons in case the same are not met.	<p>We are cognizant of the criticality of our sustainability goals and have updated our specific ESG targets in FY 2024-25. We have a detailed plan in place, and as the execution of these targets and initiatives have commenced last year, and we have reported performance for some targets below, and we are on track of achieving the targets:</p> <ul style="list-style-type: none"> Energy consumption from renewable sources increased by 16.3% as compared to the last reporting period of FY 2024-25. Reduced emissions intensity by 10.1%, as compared to the last reporting period. Reduced total water consumption by 9.7% as compared to last reporting period. 								
Governance, leadership, and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Refer to Managing Director's Message in Integrated Report under Leadership Section of our Integrated Report.								
8. Details of the highest authority responsible for implementation and oversight of the business responsibility policy/policies	The highest authority responsible for overseeing the implementation of business responsibility practices and policies at CEL is Mr. Suresh Sodani, Managing Director (DIN: 08789604), Century Enka Limited.								
9. Does the entity have a specified committee of the Board/ Director responsible for decision-making on sustainability-related issues? (Yes/ No). If yes, provide details.	Yes, Mr. Suresh Sodani, Managing Director (DIN: 08789604) is responsible for oversight and decision making on sustainability related matters in the Company.								



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Yes, performance against policies is periodically reviewed by the Managing Director. Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify) Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee Yes, performance against policies is periodically reviewed by the Managing Director. Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify) Quarterly								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency?	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	No independent assessment has been carried out by any external agency during this financial year.								

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the principles material to its business (Yes/No)									
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)						Not Applicable			
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 categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally, and ethically responsible.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)****Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable.**

At Century Enka Limited (CEL), we are committed to promoting good governance practices across our business operations. Good corporate governance is crucial for efficient business conduct. We believe in the core values of transparency, fairness to all, adequate disclosures, and independent monitoring, which play a vital role in maintaining a strong and ethical governance system.

We have adopted various measures and governance practices to maintain the highest standards of ethical business conduct. We ensure that all our employees and senior management adhere to the Code of Conduct and comply with all applicable regulations and laws.

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	% of persons in respective category covered by the awareness programmes
Board of Directors	4	<ul style="list-style-type: none"> • Capital Budgeting • Changes in business environment and the Industry • Discussion on Environment, Health and Safety matters • Impact of government policies on the business of the Company • Key regulatory developments & statutory Compliances • Product offerings, quality, price trend in raw material and finished products • Statutory Auditors presentation on Change in laws relating to Company Accounts • Updates on business model, strategy and performance • Updates on Risk Management framework and Internal financial Control 	100
Key Managerial Personnel	4	<ul style="list-style-type: none"> • Assurance of Core BRSR and Scope -3 calculation • BRSR (Business Responsibility & Sustainability Reporting) • Capital Budgeting • Changes in business environment and the Industry • Discussion on Environment, Health and Safety matters • Impact of government policies on the business of the Company • Key regulatory developments & statutory Compliances • Product offerings, quality, price trend in raw material and finished products • Statutory Auditors presentation on Change in laws relating to Company Accounts • Updates on business model, strategy and performance • Updates on Risk Management framework and Internal financial Control 	100

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Employees other than BoD and KMPs	89	<ul style="list-style-type: none"> • 7th ABG Sustainability Seminar • 8D Problem Solving: Empowering Engineers • ABG Vibes Manager Scores & Presentation • Annual Member & Major Actions Awareness of ESG & Sustainability reporting • Behavioural Based Safety • Biodiversity capacity building Workshop • Chemical Safety Prevention • Climate Change & Sustainability Full day Seminar • Conflict Management • CSR Compliance • CSR Compliance Training • Dealing with Overthinking • Disciplinary Action in Manufacturing Sectors • Dose of Happiness • Effective Communication Skills • Emergency Awareness Training Session • Emotional Intelligence @ workplace • Energy Conservation Awareness • EnMS (Internal Auditor) • Environment Aspect Impact Analysis • EPF Awareness • ESG Awareness • ESG-2023 National Seminar & Summit • ESIC Awareness • Excel Advance Level • Excel Intermediate Level • Fire Fighting & Prevention & Protection • Fire Squad • Fire Wet Drill at LNG area • First Aid • Forward Planning & Strategic Thinking • General Safety Awareness • Global Recycled Standard (GRS) • Group Medical Coverage (GMC) Awareness • Growth Mindset • GRS • Hazardous Waste Management • Health & Hygiene • Health Talk • HIRA • IMS Internal Auditor • IMS Training • Incident Investigation Safety Standard and Techniques • Influencing Skills • International Conventions on Waste & Chemicals • Introspection Workshop • JSA (Job Security Analysis) 	98%

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
		<ul style="list-style-type: none"> • Mainstreaming Biodiversity for Environmental Sustainability • Managerial Development & Effectiveness • Mock Drill Rescue of Unconscious • NABL Training • Occupational Health Management • Onsite Emergency • Ozone Day Awareness • Parental Wellness Workshop • Permit to Work & Hot Work • POSH and Human Rights Trainings • Role of Effective Communication In Business • Safe Handling of Chemical (Boiler House) • Safe Handling of Chemical (Dipping) • Safe Handling of Chemical (Lab) • Safe work permit & JSA • Safe Working with Electrical Safety and Risk Management in MAH Installation • Safety Seminar • SAP Training • Shopfloor Safety & PPE • SMART Goal Setting • Smart Supervisor • Storage of Chemical Safety • Storage of Chemical Safety • Stress Management • Sustainable Future Embracing ESG for India's Development Seminar • Talent Management Process • Tapping Your Own Potential Enriching and Empowering Within • The Power of WE • Time Management • Training on IT and Cybersecurity • Unsafe Condition & Unsafe Action • Uses of Elevator • Vendor Management System • Water Champion Program Phase -3 • Wealth Wellness Program • Workplace Labels • World of Safety - We Care 	

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Workers	28	<ul style="list-style-type: none"> • 5S Departmental Review Session • Behavioural Based Safety • Code of Conduct • Cyber Security • Electrical - Safety • Financial Wellness Planning • Fire Fighting Commando Training • Fire Mock Drill Training • Fire Prevention & Protection • Fire Squad Member Training • Gender Sensitization • Hazard Identification & Risk Assessment (HIRA) • Laboratory Safety • Lift Operation • Moving Hazard Prevention • Permit to Work • POSH • PPE Uses while Chemical handling • Safe Handling & Management of Hazardous Substance • Safety awareness - SCBA Set Use • Self-Contained Breathing Apparatus (SCBA) • Social Security (ESIC & PF) • Train your Mind Drain your Stress • Vendor Management System 	100%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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 Principles	Name of the regulatory/ enforcement agencies/judicial institution	Amount (INR)	Brief of the Case	Has an appeal been preferred? (Y/N)
Penalty/fine	Principle-6	The Gujarat Pollution Control Board	Fire Accident Environment Compensation of Rs. 36,00,000 (Rupees Thirty-Six Lakhs) and asked to submit Bank Guarantee of Rs. 2,50,000 (Rupees Two Lakhs Fifty Thousand).	An incident of fire occurred on February 26, 2025, at the NFY Spinning Plant located at Rajashree Polyfil, Rajashree Nagar, Post Umalla, District Bharuch, Gujarat – 393 120. As a result, production operations at the said plant had been temporarily disrupted. There were no human injuries or casualties arising from the incident. The plant had adequate insurance coverage in place. In the month of April, 2025, pursuant to the incident, the Gujarat Pollution Control Board (GPCB) has imposed an interim Fire Accident Environment Compensation and has directed to furnished the Bank Guarantee.	No
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding Fee	Nil	Nil	Nil	Nil	Nil

NON-MONETARY

	NGRBC Principles	Name of the regulatory/ enforcement agencies/judicial institution	Brief of the Case	Has an appeal been preferred? (Y/N)
Imprisonment Punishment	There were no such instances during the financial year.			

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

Case details	Name of the regulatory/ enforcement agencies/ judicial institutions
No appeal was filed	

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web link to the policy.
- We have established a code of conduct for our employees (link: <https://www.centuryenka.com/pdf/policies/code-of-conduct-for-employees.pdf>) which underlines the importance of adherence to professional and ethical behavior for all employees through the adoption of ethical business practices and maintaining the highest standards of honesty and transparency. The Code clearly highlights various identifiable and non-negotiable actions applicable to all employees in the Company.
- Our Code of Conduct for the Board of Directors and Senior Management (link: <https://www.centuryenka.com/pdf/policies/code-conduct-members-board-senior-management.pdf>) encourages all members to practice ethical and professional behavior and ensure fairness and transparency while dealing with customers, suppliers, employees, and others in the best interest of the Company.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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 2024-25	FY 2023-24
Directors	No disciplinary action has been taken against any of the directors, KMPs, employees and workers pertaining to anti-corruption and anti-bribery during the current and previous financial year.	
KMPs		
Employees		
Workers		

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

	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the directors	No such complaints received during the financial year.		No such complaints received during the financial year.	
Number of complaints received in relation to issues of conflict of interest of the KMP's	No such complaints received during the financial year.		No such complaints received during the financial year.	

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.

There were no cases of corruption and conflicts of interests, hence no corrective action was taken on issues related to fines/ penalties/ action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest at CEL during this financial year

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

	FY 2024-25	FY 2023-24
Number of Days of accounts Payable	41.58	37.67

9. Openness of Business

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

Parameters	Metrics	FY 2024-25	FY 2023-24
Concentration of purchase	a. Purchase from trading houses as % of total purchase	17.55	16.31
	b. Number of trading houses where purchases are made from	592	2
	c. Purchases from top 10 trading houses as % of total purchase from trading houses	76.23	16.31
Concentrations of sales	a. Sales to dealers/ distributors as % of total sales	95.5	95.4
	b. Number of dealers/distributors to whom sales are made	37	39
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/ distributors	74	75.3
Share of RPTs in	a. Purchases (purchases with related parties/total purchase) (In INR Lakhs)	1.17	0.93
	b. Sales (Sales to related parties/total sales)	0	0
	c. Loans and advances (Loans and advances with related parties/total loans and advances)	0	0
	d. Investments (Investments to related parties/total investments made)	0	0

Note: The previous year's figures for sales concentration and related party transactions have been updated to reflect improved accuracy following a refinement in the calculation methodology.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)****LEADERSHIP INDICATORS**

- 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	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
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No awareness programs were held for value chain partners during this financial year.

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

Yes, we have established robust procedures to avoid situations of conflict of interest. We have established a Code of conduct for Board of Directors and Senior Management Personnel which provides guidelines and encourages all members to avoid any situation of conflict of interest, either directly or indirectly which may have an impact on the business. In case of such situations, one should immediately inform the Company for effective redressal. The Code can be accessed at the Company's website through this link: <https://www.centuryenka.com/pdf/policies/code-conduct-members-board-senior-management.pdf>

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

Century Enka Ltd. follows sustainable and safe practices by responsibly sourcing raw materials, fuels and energy preferring recycled, non-fossil & biodegradable inputs to reduce environmental impact. The company complies with ISO 14001:2015, GRS, OEKO-TEX, and REACH regulations and uses Life Cycle Assessment (LCA) to evaluate product sustainability. Processes are optimized for energy and water efficiency, with initiatives like Zero Liquid Discharge (ZLD), use of renewal energy like Biofuel, our own solar panel and procurement of Hybrid energy (Solar & Wind). Occupational health and safety are ensured through ISO 45001, behaviour-based programs, regular training, and emergency drills. Customer safety is addressed via product labelling, safety data sheets and usage guidelines.

Additionally, the company promotes circular economy principles by innovatively converting process waste into high-quality finished products.

ESSENTIAL INDICATORS

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

	FY 2024-25 (₹/Lacs)	FY 2023-24 (₹/Lacs)	Details of improvements in environmental and social impacts
R&D	4	11	Yarn production from recycled raw material, green polymer fabric
Capex	0	0	

- Does the entity have procedures in place for sustainable sourcing? (Yes/No)
No. However, we are currently working on building standardized practices for sustainable sourcing. We have already added new checkpoints to our vendor registration forms that will aid us in enhancing our supplier selection criteria

- If yes, what percentage of inputs were sourced sustainably?
No

- 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.

Century Enka is subject to Extended Producer Responsibility (EPR) requirements and complies to plastic waste management guidelines. We have also partnered with an authorized third-party recycler to handle plastic waste (including collection, storage, transportation, recycling, and disposal) in accordance with the Plastic Waste Management Rules, 2016, as amended from time to time.

- 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 EPR plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes, EPR applies to CEL specifically for plastic packaging waste. The Company is registered with the Central Pollution Control Board (CPCB) as Importers and Brand Owner and we acknowledge our responsibility to mitigate the environmental impact of packaging materials.

Aligned with the CPCB guidelines, we have implemented a comprehensive waste collection plan to ensure the effective gathering, recycling, and disposal of packaging waste associated with Importer and Brand Owner. Moreover, CEL maintains full compliance with the Plastic Waste Management (PWM) Rules, 2016.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

LEADERSHIP INDICATORS

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

NIC Code	Name of product / service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by an independent external agency (Yes/No)	Results communicated in the public domain (Yes/No) If yes, provide the web-link.
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We do not conduct LCA for our products and services

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
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Not Applicable, as we do not conduct LCA

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 reused input material to total material
FY 2024-25	FY 2023-24

Not Applicable

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed of.

	FY 2024-25			FY 2023-24		
	Re-used	Recycled	Safely disposed	Re-used	Recycled	Safely disposed

Plastics (including packaging)

E-waste

Hazardous waste

Other waste

Not Applicable, as we do not conduct LCA

5. Reclaimed products and their packaging materials (as a 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.
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Not Applicable, as we do not conduct LCA

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

At Century Enka, the well-being of our employees is paramount for us. We have established a comprehensive employee wellbeing policy to ensure equal opportunities for all employees and to create an environment where they feel valued and safe. We recognize the importance of creating a respectful workplace where everyone is treated with fairness and dignity to ensure a healthy work culture.

We have taken several measures to ensure that our employees have access to all facilities and benefits which are crucial for their growth and fulfilment which include, health insurance, accident insurance coverage, maternity benefits, occupational health and safety practices, mental health awareness, and stress management trainings and workshops.

We encourage all employees and workers to adhere to the Code of Conduct to ensure ethical business conduct and maintain a healthy and safe workplace. We also ensure that all our suppliers and value chain partners adhere to the Supplier Code of Conduct for sustainable and responsible operations.



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent employees											
Male	453	453	100%	453	100%	0	0	453	100%	0	0
Female	20	20	100%	20	100%	20	100%	0	0	0	0
Total	473	473	100%	473	100%	20	100%	453	100%	0	0
Other than Permanent employees											
Male	10	0	0	4	40%	0	0	0	0	0	0
Female	1	0	0	1	100%	0	0	0	0	0	0
Total	11	0	0	5	45%	0	0	0	0	0	0

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent employees											
Male	1,016	1,016	100%	1,016	100%	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	1,016	1,016	100%	1,016	100%	0	0	0	0	0	0
Other than Permanent workers											
Male	1,619	453	28%	453	28%	0	0	0	0	0	0
Female	28	17	61%	17	61%	17	61%	0	0	0	0
Total	1,647	470	29%	470	29%	17	61%	0	0	0	0

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

	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company.	0.51	0.60

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

2. Details of retirement benefits.

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	2.33	2.46	Yes	2.07	2.13	Yes
Others-NPS	6.13	0	Yes	5.17	0	Yes
Others-Supperannuation	1.48	0	Yes	1.86	0	Yes

Note: ESI is applicable only to workers with maximum salary of ₹21,000, and it is not applicable for Bharuch plant.

Note: NPS and superannuation is only applicable to the employees who opt for the same.

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.

We are committed towards promoting a culture of inclusion and diversity for our employees and comply with the Rights of Persons with Disabilities Act, 2016, ensuring equality and non-discrimination in recruitment, promotion, training, and career advancement opportunities. We also strive to provide an accessible and inclusive work environment for all individuals, including those with disabilities.

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, At CEL, we promote and ensure the creation of an inclusive workplace environment free of all forms of discrimination and compliance to all relevant human rights regulations. We have a comprehensive anti-harassment and anti-discrimination policy in place which explicitly extends to individuals with disabilities. This policy can be accessed at: <https://www.centuryenka.com/pdf/policies/anti-discrimination-and-anti-harassment-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%	NA	NA	NA
Female	100%	100%	NA	NA
Total	100%	100%*	NA	NA

*In the last reporting period, only one female employee took maternity leave. She returned to work during the current reporting period, and is availing the maternity benefits as per "Maternity Support Program" for next 2 years.

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.

(If yes, then give details of the mechanism in brief)	
Permanent workers	Yes, we are dedicated to ensuring a safe and positive work environment for all employees and workers. To achieve this, we have implemented an open-door policy where employees can freely express their grievances. Additionally, we have established a centralized Grievance Redressal Mechanism to address any concerns promptly. Furthermore, in compliance with relevant laws, we have a Vigil Mechanism Policy in place to protect whistleblowers from any form of retaliation.
Other than permanent workers	
Permanent employees	
Other than permanent employees	

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**

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

Category	FY 2024-25			FY 2023-24		
	Total employees workers in the respective category (A)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (B)	% (B / A)	Total employees/ workers in the respective category (C)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (D)	% (D / C)
Permanent employees						
Total Permanent Employees	473	NA	NA	484	NA	NA
Male	453	NA	NA	465	NA	NA
Female	20	NA	NA	19	NA	NA
Permanent Workers						
Total Permanent workers	1,016	372	37%	1,079	419	39%
Male	1,016	372	37%	1,079	419	39%
Female	0	0	0	0	NA	0

Note: Membership of workers in association or unions exists only in Pune plant.

8. Details of training given to employees and workers:

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (Previous Financial Year)				
	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	463	446	96%	454	98%	470	464	98%	464	98%
Female	21	17	81%	21	100%	20	18	90%	18	90%
Total	484	463	97%	475	98%	490	482	98%	482	98%
Workers										
Male	2,635	1,016	39%	1016	39%	2,549	1,079	42%	1,079	42%
Female	28	0	0	0	0	18	0	0	0	0
Total	2,663	1,016	38%	1,016	38%	2,567	1,079	42%	1,079	42%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	453	411	91%	470	420	89%
Female	20	10	50%	20	14	70%
Total	473	421	89%	490	434	89%
Workers						
Male	1,016	1,015	99%	2,549	1,054	41%
Female	0	0	0	18	0	0
Total	1,016	1,015	99%	2,567	1,054	41%

Note: In previous year calculation other than permanent employees & workers were included for the calculation, but for the current year it is not included, as we do not provide career development reviews to them.

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, what is the coverage of such a system?

CEL has put in place a strong Occupational Health and Safety Management System (OHSMS) aimed at proactively identifying, evaluating, and mitigating health and safety risks across its operations. The system is inclusive of all personnel—employees, contract workers, and temporary staff—reinforcing CEL’s commitment to their safety and well-being. It further extends to external stakeholders such as service providers, vendors, and visitors. To maintain high standards and promote continuous improvement, regular internal and external audits are conducted to assess compliance and system performance.

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

We follow a systematic approach to identify and assess work-related hazards on both routine and non-routine bases. This includes regular inspections, safety audits, and job safety analyses. Hazard Identification and Risk Assessment (HIRA) is conducted to identify key risks such as chemical exposure, noise, mechanical hazards, ergonomics, and electrical issues. Risks are evaluated using HIRA sheets, and control measures are implemented based on their severity and likelihood. Additionally, daily safety rounds are carried out to monitor conditions, assess risks, and apply controls in line with the hierarchy of controls.

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

We have established comprehensive procedures to enable employees and workers to report work-related hazards effectively. Our approach includes robust training and awareness programs designed to enhance hazard identification capabilities and ensure familiarity with reporting protocols. Multiple channels are available for reporting, such as dedicated forms, direct communication with supervisors, and access to the Health and Safety Department. We also provide a safety observation tool for reporting unsafe conditions, near misses, or hazardous situations in real time. In the event of identifying a hazard, employees are encouraged to take immediate action to remove themselves from harm and inform their supervisors or follow established evacuation procedures.

d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services?

At CEL, we are committed to safeguarding the health and well-being of our employees by ensuring access to quality medical services, including annual health check-ups at both our Bharuch and Pune facilities. Our healthcare offerings include:

1. **Comprehensive Health Insurance:** All employees and their immediate family members are covered under a health insurance policy that provides financial assistance for medical expenses related to illnesses or injuries. This ensures timely access to essential healthcare services beyond occupational-related incidents.
2. **Accident Coverage:** We offer accident insurance to employees, providing financial protection in the event of disability or loss of life due to accidents. This support helps employees and their families manage unforeseen and challenging circumstances.
3. **On-site Medical Facilities:** Our Bharuch and Pune plants are equipped with medical dispensaries functioning as clinics and emergency first-aid centers. These facilities offer general medical consultations, preventive care, vaccinations, and treatment for common ailments. Additionally, they maintain arrangements with external specialists and hospitals for referrals and advanced medical care when required.

Furthermore, we have partnered with Mpower, a renowned organization, to combat mental health stigma by offering online sessions and resources. These sessions provide a safe, confidential space for employees to discuss and seek expert guidance.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**

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

Safety incident/number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one-million-person hour worked)	Employees	0	0
	Workers	0.15	0.26
Total recordable work-related injuries	Employees	0	0
	Workers	8	26
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

To ensure a safe and healthy workplace, our organization has established dedicated Safety Committees, an Occupational Health Committee, and a WASH Committee to oversee and promote workplace well-being. We have developed robust technical standards, SOPs, and manuals on Safety, Fire, and Occupational Health, which are also made available in the local language for better comprehension by all employees.

A structured approach to hazard identification and risk management is adopted using tools such as HIRA, HAZOP, and JSA. We actively promote the reporting of unsafe acts, unsafe conditions, and near-miss incidents to strengthen our safety culture and enable timely corrective actions.

Regular training sessions are conducted on Occupational Health, Safety, and Fire to build awareness and enhance competency across the workforce. Engineering controls and artificial intelligence-based solutions have been implemented to reinforce process safety and minimize human error.

Safety signage, including Life Saving Rules, is prominently displayed across the facility to serve as continuous reminders of safe practices. Emergency preparedness and response plans are well-defined and periodically reviewed through mock drills.

The involvement of employees at all levels in safety initiatives fosters a culture of shared responsibility. These collective measures contribute significantly to maintaining a safe, healthy, and compliant work environment.

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

	FY 2024-25			FY 2023-24		
	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	-	0	0	-
Health & safety	0	0	-	0	0	-

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%. Internally assessed by the respective location's administration team.
Working conditions	100%. Internally assessed by the respective location's administration team.

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.

We remain committed to ensuring a safe workplace environment, continuously mitigating safety risks and implementing effective corrective actions. Our approach includes safety surveys, workplace monitoring, and exposure assessments for noise, dust, fumes, and gases. In the current reporting period, we have reported 1 Lost Time Injuries. However, we have proactively addressed other safety incidents and risks through the following measures:

- We have established robust reporting processes encouraging employees to promptly report near-miss accidents, recordable incidents, and work-related illnesses, ensuring timely hazard identification and mitigation.
- Installation of a fall protection system to minimize fall-related incidents from heights.
- Conducting internal and external audits to assess safety-related data and practices, which are integral to our Occupational Health and Safety (OHS) management system to identify areas for improvement.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

4. Critical electrical panels are equipped with CO₂ flooding systems, and transformers have nitrogen flooding systems to prevent electrical fires.
5. Installation of machine guards to protect workers from rotating parts and sharp edges of equipment.
6. Addressing hoist failure issues by providing a cage with a door interlocked with the hoist motor.
7. Installation of anti-skid plates on all staircases to prevent mishaps due to slippery floors.

LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).
Yes, CEL provides life insurance coverage for its employees and accident insurance coverage to both its employees and workers.
2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.
We prioritize compliance by engaging with our value chain partners. Our Supplier Code of Conduct mandates vendors to adhere to all relevant laws and stay informed about any legal or regulatory changes affecting their operations. Additionally, we conduct online verification of Goods and Services Tax (GST) returns, as well as confirmations of Provident Fund (PF) and Employee State Insurance (ESI) deposits provided by contractors or third parties.
3. Provide the number of employees/workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	0	0	0	0
Workers	0	0	0	0

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)
No
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 conditions	Currently, we do not assess our value chain partners for health & safety and working conditions.
Working conditions	

6. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners.
Not applicable, as assessment is not carried out for the value chain partners.

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

Stakeholders are the cornerstone of CEL and are extremely valuable to us. We are committed to creating value for our stakeholders through innovation, increased efficiency, sustainable practices, and cost reduction. We regularly engage with all our stakeholders to understand their concerns and address them effectively, resulting in growth and strong relationships. Stakeholder engagement is significant for building trust and promoting reliability in business operations.

ESSENTIAL INDICATORS

1. Describe the processes for identifying key stakeholder groups of the entity.
Stakeholder engagement is vital to our Company and our value chain since it emphasizes the necessity of maintaining positive relationships with our stakeholders. Engagement with stakeholders allows us to better understand our stakeholders' requirements and expectations, which aids in the prioritization of business initiatives. We use a comprehensive strategy to identify and engage with our stakeholders based on the impact the business has on numerous environmental, economic, and social factors.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**

Our approach to stakeholder engagement involves identifying and prioritizing relevant stakeholders, determining the most efficient mode of engagement, collecting responses from key stakeholders and business leaders, analyzing feedback to identify sustainability topics relevant to the business, and prioritizing these topics to create a materiality matrix for business growth and stakeholder value creation.

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

Stakeholder group	Whether identified as vulnerable & marginalized group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community meetings, Notice board, Website), Other	Frequency of engagement (Annually/ half-yearly/ quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Government and Regulators	No	Official Correspondence, Meetings and Consultations, Correspondence and submissions regarding Regulatory Reporting, Regulatory Portals and Platforms, Website	As and when required	Pre-project approval, ongoing compliances, issue resolutions, transparency and reporting, collaboration, and consultation, building trust and credibility.
Employees	No	Emails and Meetings, Training Programs, Intranet Portals, Performance Appraisal Reviews and Grievance Redressal Mechanism	Continuous (as and when required)	HR and internal policy-related matters and matters related to the well-being of the employees, performance of the Company, important announcements, procedures, and other relevant information.
Investors	No	Annual General Meeting, Annual Reports, Notices, Newspapers, E-mail, Telecalls, Website and Interactions while visiting Office	Quarterly or annually	Cultivate trust, improve transparency, obtain access to capital, influence shareholders, and fulfil mandatory regulatory requirements.
Customers	No	Direct Contact, Online Platforms, Emails, Phone, Survey and Feedback forms, Social Media Platforms, Website	Continuous (as and when required)	Pre-sales inquiries, project updates, post-sales support, understanding the demand and needs, feedback and surveys, building relationships and trust, resolving complaints and issues.
Contract Labour	Yes	Direct Contact, Helpline Number, Suggestion Box, and Meetings	Continuous (as and when required)	Safe working environment, timely and fair payment of compensation.
Rating Agencies	No	Emails, Website	Annually	Timely disclosure of corporate and business performance information.
Communities	Yes	Community Meetings, Outreach Programs, Website	As and when required	Establish positive relationships, address community concerns, community development, promote social responsibility.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

Stakeholder group	Whether identified as vulnerable & marginalized group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community meetings, Notice board, Website), Other	Frequency of engagement (Annually/ half-yearly/ quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Supply chain Partners	No	Emails, Phone, Direct in-person Meetings, Website and Stakeholder Engagement Surveys	Continuous (as and when required)	Supplier selection and evaluation, business operations-related matters, to enhance collaboration and innovation, explore opportunities for process improvements, contract negotiations, and cost optimization.
Future Generation	No	Social Media, Job Interview Interactions	Continuous (as and when required)	Protect environment, transparency in communication showcasing accountability.

ESSENTIAL 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 Surboard.

At CEL, we consider Stakeholder Engagement for value creation and stakeholder management. We ensure that consultations with stakeholders on various topics are assigned by the Board and governed in accordance with the Company's operating policies. Valuable feedback from these consultations is regularly communicated to the Board through board and committee meetings.

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 the policies and activities of the entity.

Yes, stakeholder consultation is used to support the identification and management of environmental and social topics. We actively seek inputs from stakeholders on these issues and incorporate their suggestions into our policies and activities. Through these consultations, we reaffirm our ongoing priorities related to the identified material topics. The inputs received from stakeholders plays a crucial role in shaping our approach to environmental and social matters, ensuring alignment with stakeholder expectations, and enhancing the overall sustainability of our operations.

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

At CEL, we engage with our communities regularly as part of our Corporate Social Responsibility (CSR) activities which also include vulnerable or marginalized groups. The modes of engagement are Panchayat meetings, understanding problems with the village Sarpanch and even direct meetings in some instances. Input from attendees at these meetings is used to steer our resources and drive various programs to assist various areas of the community.

During the reporting year, CEL undertook a range of initiatives to strengthen educational and community infrastructure. Schools were enhanced with the addition of classrooms, clean drinking water facilities, benches, and other essential amenities to foster a conducive learning environment and promote quality education. Special efforts were directed toward empowering underprivileged girls and women by promoting self-reliance within their communities. This included initiatives to reduce school dropout rates among girls by providing basic educational supplies, conducting hygiene awareness campaigns, and distributing sanitary pads.

Furthermore, CEL played an active role in the holistic development of rural communities by improving access to essential services and upgrading local infrastructure. As part of its healthcare interventions, CEL supported the fight against tuberculosis in tribal areas through the distribution of nutrition kits to affected individuals. The company also contributed to water management efforts, significantly enhancing access to safe drinking water in surrounding regions.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)****PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS.**

CEL is dedicated to leading with trust and dignity by improving the quality of life and upholding compliance with all relevant human rights regulations. Our Human Rights Policy emphasizes the importance of respecting and protecting the rights of our people while eliminating discrimination, harassment, and unethical practices.

Additionally, we have implemented a POSH (Prevention of Sexual Harassment) policy to effectively address issues of sexual harassment and ensure that all employees have access to a Grievance Redressal Mechanism when needed. Our Company's Code of Conduct sets clear guidelines for anti-corruption and anti-bribery, mandating adherence from all employees and senior management.

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 2024-25			FY 2023-24		
	Total (A)	No. of employees/workers covered (B)	% (B / A)	Total (C)	No. of employees/workers covered (D)	% (D / C)
Employees						
Permanent	473	383	81%	484	365	75%
Other than permanent	11	0	0	6	0	0
Total employees	484	383	79%	490	365	75%
Workers						
Permanent	1,016	0	0	1,079	1,079	100%
Other than permanent	1,647	64	4%	1,488	1,183	79%
Total workers	2,663	64	2%	2,567	2,262	88%

2. Details of minimum wages paid to employees and workers

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (Previous Financial Year)				
	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)
Permanent Employees										
Male	453	0	0	453	100%	465	0	0	465	100%
Female	20	0	0	20	100%	19	0	0	19	100%
Other than Permanent										
Male	10	0	0	10	100%	5	0	0	5	100%
Female	1	0	0	1	100%	1	0	0	1	100%
Workers										
Permanent Workers										
Male	1,016	0	0	1,016	100%	1,079	0	0	1,079	100%
Female	0	0	0	0	0	0	0	0	0	0
Other than permanent										
Male	1,619	802	50%	817	50%	1470	818	55%	652	45%
Female	28	11	39%	17	61%	18	7	39%	11	61%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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)	4	646000	2	944000
Key managerial personnel	2	3121000*	0	0
Employees other than BoD and KMP	453	677299	20	483746
Workers	1016	340276	0	0

*Note: This data is as on 31st March 2025.

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages*	1.71%	0.56%

*Note: The data for the current reporting period has been calculated based on the latest guidance provided under the Industry Standard Note issued by SEBI, which mandates the inclusion of both permanent and non-permanent employees and workers. In contrast, the data for the previous reporting period included only permanent employees and workers, as no detailed guidance was available at that time.

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

Yes, the Human Resource department addresses issues pertaining to human rights.

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

We are committed towards the prompt redressal of grievances of stakeholders, aiming to minimize conflicts and enhance stakeholder relationships. We have a robust grievance redressal process in place which emphasizes integrity, accountability, fairness, transparency, equity, impartiality, and procedural accuracy. We also ensure that this mechanism is easily accessible to stakeholders and resolves issues through effective dialogue and discussion.

Furthermore, we have established a whistleblower system to enable employees to report potential human rights violations or misconduct. This system allows employees to confidentially raise concerns to management, providing an extra layer of transparency and accountability in our operations.

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

	FY 2024-25			2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed During the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	1	0	-
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced labour/Involuntary labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights-related issues	Nil	Nil	Nil	Nil	Nil	Nil

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**

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

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	1
Complaints on POSH as a % of female employees / workers	0	2.6%
Complaints on POSH upheld	0	0

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

We are dedicated to fostering a workplace that is devoid of discrimination and harassment, ensuring a healthy and inclusive environment for all employees and workers, irrespective of caste, gender, religion, disabilities, or any other forms of discrimination. In accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013, we have established a Prevention of Sexual Harassment (POSH) Policy aimed at effectively addressing grievances related to sexual harassment. The complainant can report incidents to the Internal Committee (IC), which then takes appropriate steps to provide redressal.

The Committee has implemented mechanisms to prevent adverse consequences for the complainant. These include interim relief, such as transferring the complainant to another job, providing additional leave beyond their entitlements, and preventing the respondent from evaluating their performance. If dissatisfied with the resolution of their complaint or the actions taken by the Unit IC or Business IC, the complainant can file an appeal before the appropriate court or tribunal.

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

Yes, human rights requirements form an essential part of our business agreements and contracts, as outlined in our [Human Rights Policy](#). The policy emphasizes on respecting human rights in the workforce, communities, and towards all those impacted by their operations and products. It also includes provisions for legal compliance, promoting awareness, engaging with stakeholders, valuing diversity, prohibiting child, and forced labor, and ensuring access to remedies for grievances related to human rights.

10. Assessments of the year

% of your plants and offices that were assessed (by the entity or statutory authorities or third parties)	
Child labour	
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	100% by entity itself.
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.

There were no significant risks or concerns arising from the assessments stated in question 10 above. We follow all applicable regulations regarding human rights and have also formulated a Human Rights Policy outlining our commitment towards human rights. The policy is applicable to all employees and highlights our stance on zero-tolerance of any violations of human rights related aspects.

LEADERSHIP INDICATORS

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

We have a comprehensive human rights policy in place that complies with all mandated regulations related to human rights. Our policy ensures grievance redressal through mechanisms such as the Whistleblower and Prevention of Sexual Harassment (POSH) policies. The policy is aligned with key human rights principles.

Additionally, we have established a robust grievance redressal mechanism specifically tailored to address human rights impacts and violations, ensuring that any grievances or complaints related to human rights are promptly and effectively addressed.

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

Human rights due diligence has not been conducted by CEL.

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?

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

Yes, we are committed to ensuring accessibility for all individuals, including differently abled visitors. Our premises are designed to be accessible in accordance with the requirements of the Rights of Persons with Disabilities Act, 2016.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	During the onboarding of suppliers, we ensure thorough checks on the basic human rights issues.
Discrimination at workplace	However, currently we lack a system to derive ratios related to these issues.
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

Not Applicable, as we currently do not assess any of our value chain partners for human rights issues.

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

At CEL, we are committed to minimizing our environmental impact by integrating sustainability into our core operations. We have implemented robust monitoring systems and adopted energy-efficient technologies to enhance resource efficiency, energy savings and responsible waste and water management. Our operations align with environmental conservation principles, aiming to mitigate climate risks and reduce our carbon footprint. We actively engage with value chain partners to uphold shared sustainability standards and foster a responsible, inclusive supply chain.

ESSENTIAL INDICATORS

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

Parameter	FY 2024-25	FY 2023-24
From Renewable Sources		
Total electricity consumption (A) (GJ)	2,08,587.28	1,24,791.25
Total fuel consumption (B) (GJ)	6,35,308.51	6,00,535.11
Energy consumption through other sources (C) (GJ)	0.00	0.00
Total energy consumed from renewable sources (A+B+C) (GJ)	8,43,895.79	7,25,326.36
From non-renewable sources		
Total electricity consumption (D) (GJ)	5,67,396.22	5,80,602.67
Total fuel consumption (E) (GJ)	2,22,024.40	2,11,235.64
Energy consumption through other sources (F) (GJ)	0.00	0.00
Total energy consumed from non-renewable sources (D+E+F) (GJ)	7,89,420.62	7,91,838.31
Total energy consumed (A+B+C+D+E+F) (GJ)	16,33,316.41	15,17,164.67
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (in Lacs)	8.16	8.70
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (in Lacs)	168.58	199.02
Energy intensity in terms of physical output (GJ/MT)	20.35	21.95
Energy intensity (optional) – the relevant metric may be selected by the entity.		

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

Yes, Limited Assurance on BRSR Core is carried out by M/s BDO India LLP

The Purchasing Power Parity (PPP) factor considered is 20.66 (PY 22.88) as per IMF as provided in the Industry Standards on reporting of BRSR Core released by SEBI.

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.

As per Bureau of Energy Efficiency (BEE) regulations, our Pune facility is recognized as a Designated Consumer (DC) under the Perform, Achieve, and

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**

Trade (PAT) Scheme. We successfully met the targets under PAT Cycle-1 and received 1,395 Energy Saving Certificates (ESCerts). In PAT Cycle-2, a shortfall was reported due to formula-related inaccuracies. The issue has been escalated to BEE through an accredited consultant for review. Currently, PAT Cycle-3 assessment is in progress. Based on our internal analysis, we are confident of meeting the targets and expect to earn positive ESCerts.

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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kiloliters')		
(i) Surface water (in kiloliters')	0	0
(ii) Groundwater (in kiloliters')	3,36,972	3,97,000
(iii) Third-party water (municipal water supplies)	3,27,106	3,38,459
(iv) Seawater / desalinated water	0	0
(v) Others (Rainwater and Municipality water)	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	6,64,078	7,35,459
Total volume of water consumption (in kilolitres)	6,64,078	7,35,459
Water intensity per rupee of turnover (water consumed / turnover)	3.32	4.22
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	68.54	96.48
Water intensity in terms of physical output (KL/MT)	8.28	10.64
Water intensity (optional) - the relevant metric may be selected by the entity		

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

Yes, Limited Assurance on BRSR Core was carried out by M/s BDO India LLP

The Purchasing Power Parity (PPP) factor considered is 20.66 (PY 22.88) as per IMF as provided in the Industry Standards on reporting of BRSR Core released by SEBI.

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kiloliters).		
(i) To Surface water		
- No Treatment	NA	NA
- With treatment-please specify level of treatment	NA	NA
(ii) To Groundwater		
- No treatment	NA	NA
- With treatment - please specify level of treatment	NA	NA
(iii) To Seawater		
- No treatment	NA	NA
- With treatment-please specify level of treatment	NA	NA
(iv) Sent to third parties		
- No treatment	NA	NA
- With treatment-please specify level of treatment	NA	NA
(v) Others		
- No treatment	NA	NA
-With treatment-please specify level of treatment	NA	NA
Total water discharged (in kiloliters)	NA	NA

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, Limited Assurance on BRSR Core was carried out by M/s BDO India LLP

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

We have implemented a robust Zero Liquid Discharge (ZLD) mechanism through the installation of Effluent Treatment Plants (ETPs) at both of our manufacturing facilities. These plants have a combined treatment capacity of 4042 m³/day and ensure 100% utilization of treated wastewater for internal processes and horticultural activities. To enhance water recovery and reuse, we have also commissioned a Reverse Osmosis (RO) plant, along with a Multi-Effect Evaporator (MEE) and Agitated Thin Film Dryer (ATFD), at our Bharuch facility. This integrated system enables advanced purification and facilitates the reuse of water within the plant operations. The ZLD infrastructure has been fully operational since the last reporting period, supporting our commitment to sustainable water management and regulatory compliance.

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

Parameter	Unit	FY 2024-25	FY 2023-24
NOx	MT	38.97	25.64
SOx	MT	36.12	29.26
Particulate matter (PM)	MT	23.05	26.52
Persistent organic pollutants (POP)	MT	NA	NA
Volatile organic compounds (VOC)	MT	NA	NA
Hazardous air pollutants (HAP)	MT	NA	NA
Others - Please specify.	MT	NA	NA

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

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ if available)	Metric tonnes of CO ₂ equivalent	20,342.84	13,948.98
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ if available)	Metric tonnes of CO ₂ equivalent	1,14,582.51	1,15,475.42
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	(tCO ₂ e/₹lacs)	0.67	0.74
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)	(tCO ₂ e/PPP in Lacs)	13.91	16.98
Total Scope 1 and Scope 2 emission intensity in terms of physical output	(tCO ₂ e/MT)	1.68	1.87

Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity

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

Yes, Limited Assurance on BRSR Core was carried out by M/s BDO India LLP

The Purchasing Power Parity (PPP) factor considered is 20.66 (PY 22.88) as per IMF as provided in the Industry Standards on reporting of BRSR Core released by SEBI.

The increase in scope 1 emissions in FY 2024-25 compared to the previous fiscal year is due to a significant change in the emission factor for CH₄ for Biomass (considering only biogenic emissions), which has increased by 10 times (https://ghgprotocol.org/sites/default/files/2024-05/Emission_Factors_for_Cross_Sector_Tools_V2.0_0.xlsx).

8. Does the entity have any project related to reducing greenhouse gas emission? If yes, then provide details.

Yes, we have undertaken multiple initiatives to reduce greenhouse gas emissions and minimize environmental impact. These include the installation of in-house solar panels, procurement of hybrid power, and the utilization of biofuels for steam and heat generation, all aimed at promoting the use of clean and renewable energy sources.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**

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

Parameter	FY 2024-25	FY 2023-24
Total waste generated (in metric tonnes)		
Plastic waste (A)	51.37	634.28
E-waste (B)	5.25	3.90
Bio-medical waste (C)	0.05	0.06
Construction and demolition waste (D)	633.1	2,186.70
Battery waste (E)	0.00	0.00
Used Oil DG (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	3,610.7	2,300.33
Other Non-hazardous waste generated (H). Please specify, if any.	6,395.94	5,856
Total (A+B + C + D + E + F + G + H)	10,696.41	10,981.11
Waste intensity per rupee of Turnover (Total waste generated /Revenue from operations)	0.05	0.06
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	1.10	1.44
Waste intensity in terms of physical output (MT/MT)	0.13	0.16
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	FY 2024-25	FY 2023-24
(i) Recycled	2,735.47	2,352.40
(ii) Re-used	0.00	0.00
(iii) Other recovery operations	0.00	0.00
Total	2,735.47	2,352.40

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

Category of waste	FY 2024-25	FY 2023-24
(i) Incineration	0.05	0.06
(ii) Landfilling	1,403.30	387.68
(iii) Other disposal operations	6,555.60	8,240.97
Total	7,960.95	8,628.70

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, Limited Assurance on BRSR Core was carried out by M/s BDO India LLP.

The Purchasing Power Parity (PPP) factor considered is 20.66 (PY 22.88) as per IMF as provided in the Industry Standards on reporting of BRSR Core released by SEBI. The significant decrease in the quantity of plastic waste generated in FY 2024-25 as compared to previous fiscal year is due to reclassification into other hazardous waste. Drums and liners from the Bharuch plant were reclassified from plastic to hazardous waste due to mixed metal and plastic content. Segregation measures are being implemented and are on track for future compliance. Therefore, the quantity of other hazardous waste increased in FY 2024-25 compared to the previous fiscal year.

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

We aim for sustainable operations by minimizing the amount of waste generated and maximizing its reuse and recycling. We follow the 3R approach to ensure effective waste management across operations. Some of the practices we follow include:

- Selling lube oil, and waste oil to recyclers, donating contaminated containers and liners to registered recyclers, sending Effluent Treatment Plant (ETP/WTP/insulation) waste to government-approved landfills, incinerating biomedical waste at a common facility,
- Selling electronic waste to government-registered recyclers, purchasing scrap batteries on a buy-back basis, depolymerizing chips, polymer lumps, and yarn waste for finished goods, and dumping waste to co-processing units.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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.
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No, CEL does not have any offices and plants located in/around ecologically sensitive areas

12. Details of Environmental Impact Assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA notification no.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant web link
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No environmental impact assessments of the projects were done during the current reporting period.

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 there under (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
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Yes, we affirm towards compliance with applicable environmental laws mandated by the government authorities and have not been subjected to any penalties or corrective actions from regulatory authorities.

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: Not Applicable
- (ii) Nature of operations: Not Applicable
- (iii) Water withdrawal, consumption and discharge: Not Applicable

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	NA	NA
(ii) Groundwater	NA	NA
(iii) Third party water	NA	NA
(iv) Seawater / desalinated water	NA	NA
(v) Others	NA	NA
Total volume of water withdrawal (in kilolitres)	NA	NA
Total volume of water consumption (in kilolitres)	NA	NA
Water intensity per rupee of turnover (Water consumed / turnover)	NA	NA
Water intensity (optional) - the relevant metric may be selected by the entity	NA	NA
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into surface water	NA	NA
- No treatment	NA	NA
- With treatment - please specify the level of treatment	NA	NA
(ii) Into groundwater	NA	NA

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**

Parameter	FY 2024-25	FY 2023-24
- No treatment	NA	NA
- With treatment – please specify the level of treatment	NA	NA
(iii) Into seawater	NA	NA
- No treatment	NA	NA
- With treatment – please specify the level of treatment	NA	NA
(iv) Sent to third parties	NA	NA
- No treatment	NA	NA
- With treatment – please specify the level of treatment	NA	NA
(v) Others	NA	NA
- No treatment	NA	NA
- With treatment – please specify the level of treatment	NA	NA
Total water discharged (in kilolitres)	NA	NA

2. Please provide details of total Scope 3 emissions & their intensity:

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	3,85,228	NA
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent	1.92	NA
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO ₂ equivalent	NA	NA

3. With respect to the ecologically sensitive areas reported at Question 10 of essential indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.

Not Applicable, we do not have any plants or offices in ecologically sensitive areas.

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 the outcome of such initiatives:

S.No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Energy Reduction Initiatives	<ol style="list-style-type: none"> Established an Energy Conservation Cell to set internal targets and monitor the performance of various projects. Adoption of renewable energy sources for heating, steaming and cooling processes. Steam consumption optimization. Fuel saving projects at Bharuch and Pune plants. 	<ul style="list-style-type: none"> Energy consumption from renewable sources increased by 16.35% compared to the last reporting period. Investing in energy reduction initiatives, we were able to save 3,826 kWh/day of energy in the current reporting period. This translates to an annual energy saving of ₹162.8 lacs.
2.	Emission Reduction Initiatives	<ol style="list-style-type: none"> Maximum reduction in usage of Light Diesel Oil (LDO) and increased the usage of Biomass (Briquette). Discontinued labour and energy intensive two step mono yarn production at Pune plant and started with one step mono yarn process resulting in significant energy reduction and increased manhour efficiency. Increase in energy consumption from renewable energy as compared to last reporting period. 	<p>We were able to reduce carbon intensity (tCO₂e/MT) by 10% as compared to last year along with the increase in production numbers.</p>

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

3.	Waste Management Practices	<ol style="list-style-type: none"> 1. Reuse of packaging material. 2. Recycling of the generated nylon waste and converting it to Caprolactam. 3. Conversion of food waste to manure for gardening purposes. 	<p>We were able to recycle 71% of the total hazardous waste generated and only 29% was sent to preprocessing, landfilling, incineration, etc.</p>
4.	Water Conservation practices	<ol style="list-style-type: none"> 1. Adoption of 3R Approach - Reuse, Recycle, Reduce for effective water management 2. Commencement of Zero Liquid Discharge (ZLD) unit with a designed capacity of 230 m³/day, ensuring zero wastewater generation. 3. We have Installed 28 groundwater recharging borewells with a depth of 80 meters at the Bharuch plant. 	<p>Reduced water consumption by ~10% as compared to last reporting period. Achieved zero wastewater discharge.</p>
5.	Biodiversity Management Practices	<p>We have dedicated 52% of our Bharuch plant and 33% of our Pune plant area for plantation and green belt development which promotes planting various herbs and flora.</p>	<p>Supporting flora and fauna. All 28 borewells combined will be able to recharge groundwater by an impressive 3,62,880 cubic meters every year.</p>

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

Yes, we have an onsite emergency response plan in place that covers all natural and man-made disasters such as fires, explosions, hazardous chemical releases, and structural collapses. This thorough plan focuses on managing crises by assessing the likelihood of various situations. The plan aims to promptly control and minimize the impact of events, ensuring employee safety while also protecting assets and the environment. It involves outlining employees' roles and responsibilities during emergencies and emphasizes the safe recovery of affected areas and the restoration of normal operations, as well as ensuring employee safety before returning to work. By integrating business continuity and disaster management into our operations, we strive to promote resilience, adaptability, and sustained growth.

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.

We actively ensure that our suppliers and vendors comply with all relevant certifications such as ISO 14001 and other environmental requirements and we have not observed any significant environmental impacts arising from our value chain.

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

We currently do not have any system in place to assess our value chain partners for their environmental impacts.

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

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

During the reporting period, CEL did not generate or procure any Green Credits. Furthermore, we are in process of developing a framework to track data of green credits for our major 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.

CEL is an active member of multiple trade organizations, demonstrating our unwavering commitment to robust corporate governance and building lasting partnerships. Through collaboration with various industry associations, we showcase our sustainability achievements and work hand in hand with these associations to advocate for sustainable business practices.

ESSENTIAL INDICATORS

1. a. Number of affiliations with trade and industry chambers/ associations.
The Company has 12 affiliations to industry chambers and associations.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	The Synthetic & Rayon Textiles Export Promotion Council	National
2	Association of Synthetic Fiber Industry (ASFI)	National
3	Indian Technical Textile Association (ITTA)	National
4	Mahratta Chamber of Commerce Industries and Agriculture, Pune (MCCIA)	State
5	Federation of Gujarat Industries	State
6	Jhagadia Industries Association	State
7	Nylon Spinners association	State
8	Gujarat Employers' Organization	State
9	National Safety Council of India	National
10	Gujarat Safety Council	State

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

Name of authority	Brief of the case	Corrective action taken
Not Applicable, as we do not have any adverse orders against issues related to anti-competitive conduct during the current financial year.		

LEADERSHIP INDICATORS

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in the public domain? (Yes/No)	Frequency of review by board (Annually/ half yearly/ quarterly / others - please specify)	Web-link, if available
We have not advocated public policy positions in the current financial year.					

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT.

At CEL, we place great importance on cultivating long-term relationships built on trust and shared benefits. These relationships form the backbone of our engagements with stakeholders, and we are dedicated to assessing the impact of our initiatives on them and their life.

Through our CSR Policy, we are committed to creating value for our communities, who are our vital stakeholders. We consistently strive to enhance society through initiatives encompassing healthcare, education, infrastructure, quality of life, and environmental protection, in collaboration with charitable organizations, NGOs, and local authorities.

Our relentless dedication to positively impact our communities for the betterment of society and the environment is critical to our CSR efforts. We believe that regular engagement and value creation for the communities is essential for ensuring sustained growth and strong stakeholder relationships.

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
We have not conducted any Social Impact Assessments projects in the current financial year.					

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)

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

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 ₹)
NA, there is no ongoing project undertaken by the Company for which R&R is to be provided.						

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

At CEL, the grievances from communities are communicated through face-to-face meetings, which are then analyzed to identify key focus areas based on the recommendations received by nearby Panchayat and Trusts. Additionally, we also have a grievance redressal mechanism that covers all our stakeholders including communities covered in the areas we operate.

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

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	7.42%	6.83%
Directly from within India	48.35%	42.84%

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 2024-25	FY 2023-24
Rural	46.32%	49.65%
Semi-Urban	-	-
Urban	53.68%	50.35%
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
We have not conducted any Social Impact Assessments projects in the current financial year	

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 ₹)
1	Gujarat	Narmada	20.64 Lacs

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

No, we do not have a preferential procurement policy in place. However, we do purchase raw materials from MSMEs and small producers.

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

We source raw materials from MSMEs and small producers.

- (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 the 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
We have not acquired intellectual properties in the current financial year				

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (Contd.)**

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 the authority	Brief the Case	Corrective action taken
NA	NA	NA

6. Details of beneficiaries of CSR projects:

S.No	CSR project	No. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1.	Poshanvahini Project for strengthening Anganwadi center	2,639	Most of the CSR activities and projects undertaken by us are specifically targeted towards benefiting vulnerable and marginalized groups in society. However, presently it is challenging to provide an accurate percentage of beneficiaries from these groups.
2.	Shikshasathi Project	2,100	
3.	Kanya Kenavani & Praveshutsav	1,260	
4.	Eye Checkup Camps	1,102	
5.	Women Health Checkup camps	1,800	
6.	Nutrition support for fighting T.B.	2,425	
7.	Construction of water tank in school	450	
8.	Infrastructure support for Prisoner Rehabilitation	1,500	
9.	Constructicon of Road in village	2,400	
10.	Public Toilet construction in village	2,500	

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

At CEL, we prioritize building strong relationships with our consumers and customers to drive increased revenue, growth, and profitability. Our commitment is to consistently deliver the highest quality products and create positive value for our consumers.

We have established a centralized grievance redressal mechanism to ensure that our consumers can easily reach out to us in case of any issues regarding our products. Additionally, we regularly conduct customer satisfaction surveys to gather constructive feedback on product quality and pricing. By actively seeking and addressing feedback, we aim to attract new customers through a positive word of mouth.

ESSENTIAL INDICATORS

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

We ensure that all consumer complaints and feedback are promptly acknowledged by our Technical Marketing team and forwarded to the relevant departments for thorough investigation. Our responses to these issues are tailored to meet the specific requirements and expectations of our customers.

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

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

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

	FY 2024-25			FY 2023-24		
	Receive during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	No complaints received during the year.			No complaints received during the year.		
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive trade practices						
Unfair trade practices						
Other						

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

Number	Reason for Recall
Voluntary recalls	NIL
Forced recalls	

5. Does the entity have a framework/policy on cyber security and risks related to data privacy? If available, provide a web link to the policy.

Yes, we have a policy on cyber security and risks related to data privacy, available at <https://www.centuryenka.com/privacy-policy.html>

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 the safety of products/ services.

Not Applicable, as there were no complaints received for mentioned topics during the current reporting period.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches
No instances received during the current financial year.
- Percentage of data breaches involving personally identifiable information of customers
NA
- Impact, if any, of the data breaches
NA

LEADERSHIP INDICATORS

1. Channels/platforms where information on products and services of the entity can be accessed.

Brief information about our products and services is provided on our website. For more detailed information, please refer to our website.

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

Based on the requirements of the customers, our technical and marketing personnel interact with various customers for creating awareness about proper usage and technical description of the products.

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

Not Applicable, CEL's operations do not fall into the category 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)

No

5. 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, we conduct customer satisfaction surveys to gather feedback on our major products and services, as well as our operations in significant locations. These surveys include customer feedback forms that cover aspects such as quality, pricing, availability, and after-sales services. For NTCF customers, surveys are conducted annually, while for NFY customers, they are conducted semi-annually. The data collected is analyzed to identify areas for improvement and enhance overall customer satisfaction. For more information, please refer to the 'Building relationship with customers' section in the social and relationship capital of our integrated report.



INDEPENDENT ASSURANCE STATEMENT

To,
Century Enka Limited
Plot No. 72 & 72-A, MIDC Bhosari,
Pune, Maharashtra, 411026

Independent Assurance Statement to Century Enka Limited on select non-financial disclosures in the Business Responsibility and Sustainability Report (BRSR) for the financial year 2024-25.

Introduction and objective of engagement

Century Enka Limited ('the Company') has developed its Business Responsibility and Sustainability Report (BRSR) (the 'Report') including the BRSR Core Indicators, based on the reporting guidelines prescribed by SEBI for listed entities. The reporting criteria have been derived from the Principles of National Guidelines on Responsible Business Conduct, 2018 (NGRBC), and Greenhouse Gas (GHG) Protocol - A Corporate Accounting and Reporting Standard. The BRSR would form part of the Integrated Annual Report (FY 2024-25) of the Company.

BDO India LLP (BDO) was engaged by the Company to provide independent limited assurance on BRSR Core indicators in the Report for the financial year 2024-25.

The Company's responsibilities

The Report (BRSR FY 2024-25) content and its presentation are the sole responsibilities of the management of the Company. The Company management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation of the Report, so that it is free from material misstatement, whether due to fraud or error.

BDO's responsibilities

BDO India LLP responsibility, as agreed with the management of the Company, is to provide assurance on the Report content as described in the 'Scope & boundary of Assurance' section below. We do not accept or assume any responsibility for any other purpose or to any other person or organisation. Any reliance a third party may place on the Report is entirely at its own risk.

Assurance standard

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" and ISAE 3410, "Assurance Engagements on Greenhouse Gas Statement" issued by the International Auditing and Standards Board. We applied the criteria of 'Limited' assurance.

Scope & boundary of assurance

We have assured non-financial information of the BRSR Core indicators¹ in the Report, pertaining to the Company's performance for the period 1st April 2024 through 31st March 2025.

The reporting scope and boundary cover the Company's operations.

¹ SEBI vide SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023

Verification of non-financial sustainability performance data, based on our professional judgment was conducted at the following sites, on a sample basis:

- Corporate Office, Pune
- Century Enka, Pune
- Century Enka, Bharuch

Assurance methodology

Our assurance process entails conducting procedures to gather evidence regarding the reliability of the disclosures covered in the assurance scope. We conducted a review and verification of data collection, collation, and calculation methodologies, and a general review of the logic of inclusion/ omission of relevant information/ data in the Report. Our review process included:

- Evaluation and assessment the appropriateness of the quantification methods used to arrive at the non-financial sustainability information of the BRSR Core indicators in the Report;
- Review of consistency of data/information within the Report as well as between the Report and source;
- Engagement through discussions with personnel at the corporate level who are accountable for the data and information presented in the Report;
- Execution of an audit trail of claims and data streams, to determine the level of accuracy in collection, transcription, and aggregation;
- Review of data collection and management procedures, and related internal controls.

We used our professional judgement as Assurance Provider and applied appropriate risk-based approach, for determining sample for review of non-financial information for verification. The reviews was conducted via plant visits and thereafter in virtual mode.

Limitations and exclusions:

There are inherent limitations in an assurance engagement, including, for example, the use of judgement and selective testing of data. Accordingly, there are possibilities that material misstatements in the Report may remain undetected.

The assurance scope excludes:

- Data and information outside the defined reporting period (1st April 2024 to 31st March 2025)
- Review of the 'economic and/or financial performance indicators' included in the Report or on which reporting is based; we have been informed by the Company that these are derived from the Company's audited financial records;
- The Company's statements and claims related to any topic other than those listed in the 'Scope & boundary of assurance';
- The Company's statements that describe qualitative/quantitative assertions, expression of opinion, belief, inference, aspiration/targets, expectation, aim or future intention.



INDEPENDENT ASSURANCE STATEMENT (Contd.)

Our observations

We have reviewed the disclosures in the “Report” for the reporting period from 1st April 2024 to 31st March 2025. The disclosures of the Company, covered under the “scope and boundary of assurance”, are fairly reliable.

Our conclusions

Based on the procedures performed and evidence obtained as defined under the ‘Scope & boundary of assurance’, nothing has come to our attention that causes us not to believe that the disclosures of the Company are presented fairly in accordance with the relevant reporting guidelines/standards.

Our assurance team and independence

BDO India LLP is a professional services firm providing services in Advisory, Assurance, Tax, and Business Advisory Services, to both domestic and international organizations across industry sectors. Our non-financial assurance practitioners for this engagement are drawn from a dedicated Sustainability and ESG Team in the organization.

This team is comprised of multidisciplinary professionals, with expertise across the domains of sustainability, global sustainability reporting standards and principles, and related assurance standards. This team has extensive experience in conducting independent assurance of sustainability data, systems, and processes across sectors and geographies. As an assurance provider, BDO India LLP is required to comply with the independence requirements set out in the International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants. Our independence policies and procedures ensure compliance with the Code.

For BDO India LLP

Indra Guha
Partner | Sustainability & ESG
Business Advisory Services
Gurugram, Haryana
15th July 2025