ADITYA BIRLA
CENTURY ENKA

27th July 2026

Listing Department **BSE Limited** 25th Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Fort Mumbai- 400001	**Listing Department** **The National Stock Exchange of India Ltd.** Exchange Plaza, 5th 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 2025–26 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 2025–26.

The BRSR forms an integral part of the 60th Annual Report (Integrated) for the Financial Year 2025–26, which is also available on the Company's website at: www.centuryenka.com.

This is for your information and records.

Thanking You,

Yours faithfully,
For **Century Enka Limited**

RAHUL DUBEY Digitally signed by RAHUL DUBEY
Date: 2026.07.27 17:24:14 +05'30'

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

Encl : as above

Business Responsibility & Sustainability Report

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

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) reflects our commitment to responsible business practices and sustainability. The Company's business practices should go beyond regulatory compliance to create a positive impact on the environment and society. The Company committed to adopting sustainable practices that benefit our stakeholders, communities, and the planet.

BRSR outlines our performance on key Environmental, Social, and Governance (ESG) principles in accordance with Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. M/s BDO India Services Private Limited has provided limited assurance on the BRSR Core Indicators. The Company remains committed to minimize environmental impact, by reducing our carbon footprint, improving resource efficiency, and enhancing waste and water management. The Company believe sustainability is essential for creating long-term shareholder value, supporting societal well-being, and delivering lasting value to all our stakeholders.

SECTION A: GENERAL DISCLOSURES

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	1st April 2025-31st March 2026
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited and BSE Limited
11.	Paid-up capital	₹2,185 Lacs

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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 Services Private Limited
15.	Type of assurance obtained	Limited Assurance on BRSR Core & non-Core indicators

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 fibres and fabrics	96.35%

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	47.74%
2	Nylon Filament Yarn	20203	46.83%
3	Nylon Chips	20297	1.75%
4	Polyester Yarn	20303	1.71%

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:

a. Number of locations

Locations	Number
National (No. of states)	19
International (No. of countries)	6

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

4.26%

c. A brief on types of customers

CEL follows a Business-to-Business (B2B) business model, supplying its manufactured products to a broad base of institutional customers. Its customer base is primarily classified into four major segments: Original Equipment Manufacturers (OEMs), traders, distributors, and export customers. The Company caters to Original Equipment Manufacturers (OEMs), works closely with traders and distributors across the textile value chain, and has established a strong presence in international markets, including Europe, Middle East, East Asia, South Asia, South America and North Africa.

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)	**488**	467	96%	21	4%
2.	Other than permanent (E)	**8**	7	88%	1	12%
3.	**Total employees (D + E)**	**496**	**474**	**96%**	**22**	**4%**
Workers						
4.	Permanent (F)	**969**	969	100%	0	0
5.	Other than permanent (G)	**1733**	1696	98%	37	2%
6.	**Total workers (F + G)**	**2702**	**2665**	**99%**	**37**	**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)	**3**	3	100%	0	0%
6.	**Total workers (F + G)**	**6**	**6**	**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%

*Managing Director is also considered in Board of Director's list.

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male (A)	Female (B)	Total (C)	Male (A)	Female (B)	Total (C)	Male (A)	Female (B)	Total (C)
Permanent employees	10.87%	19.51%	11.24%	15.55%	20.51%	15.76 %	13.26%	29.41%	13.84%
Permanent workers	6.84%	0%	6.84%	8.88%	0%	8.88%	6.99%	0%	6.99%

Business Responsibility & Sustainability Report (Contd.)

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

CSR details

24. Whether CSR is applicable as per section 135 of Companies Act, 2013 - Yes

(i) Turnover (in Rs. Lacs) – 1,70,541

(ii) Net worth (in Rs. Lacs) – 1,50,059

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 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, We have established a centralized grievance redressal mechanism to address concerns across all key stakeholder groups, including communities, shareholders/investors, employees and workers, customers, and value chain partners. To ensure timely and effective resolution, a dedicated email channel has been implemented, supported by a well-defined escalation matrix that facilitates structured and transparent grievance management. Link - https://www.centuryenka.com/investor-relations/index.html#parentHorizontalTab6|ChildVerticalTab_211	0	0	-	0	0	-
Investors (other than shareholders)		0	0	-	0	0	-
Shareholders		11	0	-	21	0	-
Employees and Workers		0	0	-	0	0	-
Customers		17	4	All pending complaints are resolved as on date of report	16	14	All pending complaints are resolved as on date of report
Value chain partners		0	0	-	0	0	-

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: Even with proper training and well-established safety protocols, human errors can still occur, potentially impacting health and safety, leading to accidents or injuries, and causing process failures that pose significant risks.	Implemented comprehensive plans and training programs to address occupational health and safety risks, including initiatives such as MITR (Making Individuals & Team Resilient) and MPOWER for mental health awareness. Supported by our ISO 45001:2018 certified management system, proactively managing risks through Hazard Identification and Risk Assessment (HIRA), which help us achieve zero injuries and no loss of manhours.	Positive Implications: Investing in occupational health and safety initiatives yields long-term advantages, including reduced medical costs, lower workers' compensation claims, and decreased insurance expenses. Emphasizing mental health supports employee retention & reduces recruitment costs, property damage, and production interruptions. Organizations that prioritize these aspects also gain a competitive advantage, as strong ethical practices attract customers, partners, top talent, contracts, and stakeholder collaboration. Negative Implications: On the other hand, serious injuries can still disrupt total man-hours and lead to increased operational costs.
2	Waste Management	Risk	Poor waste management practices can lead to environmental pollution, legal violations, and harm to the company's reputation. To mitigate these risks, CEL's focus on enhancing its waste management strategies to reduce its environmental impact, comply with regulations, and potentially recover resources through circular economy practices.	Waste reduction, recycling, and responsible disposal across its operations through source-level segregation, circular economy practices, and disposal via authorized agencies in compliance with Central and State Pollution Control Board regulations. Key initiatives include: • Reduced hazardous waste discharge by installing a paddle dryer at the Pune facility. • Adopted coprocessing of hazardous waste as an alternative to landfill disposal. • Produced "Green Polymer" using process waste.	Positive implications: • 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
3	Water Management	Risk, Opportunity	Opportunity: The Company recognizes water management as a significant opportunity to improve resource efficiency and strengthen environmental sustainability. Risk: Dependence on water for manufacturing operations exposes the Company to risks arising from water scarcity, supply disruptions, and regulatory changes.	The Company has achieved zero wastewater discharge from its manufacturing operations. Plants, situated outside water-stressed zones, have adopted water conservation measures aimed at reducing overall consumption. Additionally, the installation of 28 rainwater recharge wells at the Bharuch site facilitates groundwater recharge, enhances local water availability, and supports improvements in groundwater quality.	Positive implications: • Cost savings through water efficiency. • Adherence to all the applicable compliances to avoid fines and penalties. • Water availability for alternate usage in areas we operate.
4	Energy Management	Risk, Opportunity	Opportunity: Reducing reliance on non-renewable energy sources enables the development of sustainable long-term energy consumption goals and mitigates the uncertainties associated with the availability and use of non-renewable resources Risk: Ineffective energy management poses significant regulatory, operational, financial, and reputational risks. Failure to comply with applicable energy and environmental regulations may result in penalties, legal liabilities, increased operating costs, and reputational damage, potentially undermining stakeholder confidence and long-term business resilience.	Our continued commitment to renewable energy , captive hybrid power (solar+wind) under captive consumption has led to a substantial reduction in our carbon footprint while enhancing overall energy efficiency. We expanded our use of biomass as a renewable fuel source and commissioned solar power installations with a capacity of 1 MW. These all initiatives enabled us to meet approximately 57% of our total energy requirements through renewable sources during the reporting period.	Positive implications: • The transition to renewable energy sources, coupled with the implementation of energy efficiency measures, delivers significant financial and operational benefits. These initiatives help reduce energy costs, optimize resource utilization, and strengthen stakeholder confidence by demonstrating the organization's commitment to sustainable business practices.

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	Opportunities: Effective human capital management enhances employee well-being, fosters workforce development, and cultivates an inclusive and engaged workplace. This drives innovation, improves decision-making, strengthens stakeholder relationships, and supports sustainable business performance. Risks: Inadequate human capital management poses significant operational, reputational, and business continuity risks. It can lead to reduced employee engagement and morale, increased attrition, challenges in attracting and retaining talent, lower productivity, and reputational damage, ultimately affecting organizational performance and long-term growth.	We implement strategies to ensure compliance with applicable labor laws while investing in employee engagement through training, wellness, and work-life balance initiatives. These efforts help attract, retain, and motivate a skilled workforce, enhancing productivity, employee satisfaction, and overall organizational performance.	Positive Implications: Investing in human capital yields positive financial effects, which reduces costs, ensures long-term sustainability, and strengthens industry reputation. Negative Implications: • High absenteeism and reduced productivity can increase operating costs and adversely impact revenue. • Frequent recruitment, onboarding, and training of new employees result in higher workforce-related expenses. • Declining operational efficiency and excessive overtime may contribute to employee burnout and reduced productivity. • Non-compliance with applicable employment laws and regulations can lead to legal disputes, financial penalties, and reputational risks.
6	Customer Centricity	Opportunity	Strong customer relationships boost revenue and profitability. By offering customized products, we strengthen customer engagement, foster loyalty, encourage repeat business, and generate positive referrals that help attract new customers.	Since customer centricity is an opportunity, no mitigation measures required.	Positive Implications: Building strong customer relationships and fostering customer loyalty contribute to increased market share, higher customer retention, sustained revenue growth, and improved profitability. Satisfied customers are more likely to recommend our products and services, helping attract new customers and reinforcing long-term business success.

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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
7	Supply Chain Management	Risk, Opportunity	Opportunity: Adopting ethical supply chain practices enhances our reputation, strengthens stakeholder trust, and provides a competitive advantage. By fostering strong supplier relationships, we improve operational performance, communication, and innovation while creating shared value across the supply chain. As demand for responsibly sourced products grows, our commitment to ethical sourcing helps expand our customer base, unlock new market opportunities, and drive sustainable business growth. Risk: Ineffective supply chain management poses operational, legal, and reputational risks. It can result in supply disruptions, delivery delays, customer dissatisfaction, regulatory non-compliance, and legal liabilities, underscoring the importance of ethical supply chain practices.	We collaborate with suppliers to strengthen their capabilities and build strategic partnerships while investing in technology to improve supply chain efficiency. Our supplier selection prioritizes ISO-certified vendors, promoting ethical and sustainable practices. We support supplier development and leverage analytics to proactively manage supply chain risks and opportunities.	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. Negative Implications: Inefficient supply chain management results in higher costs and revenue loss from increased transportation and storage expenses, delayed deliveries, and dissatisfied customers.
8	Community Development	Opportunity	Community development enables the Company to better understand and support the communities it serves. Partnerships with local organizations and businesses strengthen shared resources and networks, fostering mutually beneficial relationships and creating a greater positive community impact.	Through local employment opportunities, CSR initiatives, and community partnerships, Company supports inclusive growth, strengthens local communities, and creates lasting socio-economic value.	Positive Implications: By promoting community development, Company strengthens community relations, builds social capital, enhances its corporate reputation, and supports sustainable long-term value creation.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies, and processes put in place towards adopting the NGRBC principles and core elements.

Disclosure questions	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								
Principle 6	Environmental Policy Suppliers Code of Conduct Risk Management Policy Energy & Carbon Policy Water Stewardship Policy								
Principle 7	Public Policy Risk Management Policy								

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Disclosure questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Principle 8	CSR Policy Environmental Policy Suppliers Code of Conduct Responsible Supply Chain Policy								
Principle 9	Product Responsibility Policy IT Security Policy								
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)								

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	**Environmental - P6** • Achieving net zero emissions by 2050. • Achieve 60% of total energy consumption from renewable sources by FY 2030. • Reduce CO_2 emissions intensity by 50% by FY 2030, against baseline of FY 2019. • 50% reduction in total water consumption by FY 2030 against the baseline of FY 2019 • Achieve single use plastic certification by 2027. **Social - P1, P3** • To achieve 10% year-on-year increase in women staff of the total fresh hire until FY 2026. • Zero harm to be achieved by FY 2026 • Achieve year-on-year increase in training hours per person per year by 10%. **Governance - P1, P5, P6** • 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 the specific commitments, goals and targets along-with reasons in case the same are not met.	We acknowledge the critical importance of our sustainability objectives and have established specific ESG targets for FY 2025-26. A comprehensive action plan has been put in place, and the implementation of these targets and initiatives began in the previous year. The performance achieved against selected targets during the reporting period is presented below, and we remain on track to achieve our stated objectives: **Environment** a) Achieved a 57% share of renewable Energy. b) Achieved a 48% reduction in CO_2 emissions intensity during the reporting period. c) Achieved a 42% reduction in total water consumption during the reporting period. **Social** a) the company has undertaken strategic restructuring of its hiring process to strengthen future performance. b) the company remains on track to achieve the same in the upcoming reporting period. c) Achieved year-on-year increase in training hours per person per year by 10%. **Governance** a) Established a framework for screening the new suppliers onboarded and we are on track to achieve the same. b) This is an ongoing task and we periodically update our policies and implement new ones wherever it is required.								
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 & CEO'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 and Chief Executive Officer (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 and Chief Executive Officer (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 the review was undertaken by Director/committee of the board/ any other committee									Frequency (Annually/ half-yearly/ quarterly/ any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	• Yes, 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, the 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.	P1	P2	P3	P4	P5	P6	P7	P8	P9
Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	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)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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.

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 remain committed to upholding robust corporate governance practices across all aspects of our operations. Robust governance is the foundation of responsible business conduct, guided by principles of transparency, fairness, accountability, and comprehensive disclosure. These values underpin our efforts to build a resilient and ethical governance framework.

To uphold the highest standards of integrity, we have implemented well-defined policies and governance mechanisms across the organization. All employees and members of senior management are required to comply with the Company's Code of Conduct and applicable laws and regulations, ensuring consistent adherence to ethical and compliant business practices.

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	• Environment, Health and Safety matters • Impact of government policies on the business of the Company • Key regulatory developments & statutory Compliances • Capital Budgeting • 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	• BRSR (Business Responsibility & Sustainability Reporting) • 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 • Assurance of Core BRSR and Scope -3 calculation • Product offerings, quality, price trend in raw material and finished products • Capital Budgeting • 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%

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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	137	**Leadership** • Leadership Course • Coaching for upward influencing • Ignite Leadership • International Coaching Federation Certification • Lead the Change • Leadership & Emotional Intelligence • Leadership Agility Program • Leadership Capability Advancement Workshop – Industry 4.0 • Leadership Catalyst Program • Leadership Communication • Leh Leadership Journey • Mindful Inner Advantage • Personal Effectiveness in Practice • Step Up • UPSCALED Leadership Lab **Safety** • Ammonia Leakage • Arc Flash Safety • Behavioural Based Safety • Business Responsibility and Sustainability Reporting Awareness • Chemical & Petrochemical Industrial Safety • Chemical Safety Handling & Storage • Compliance, Data Preparation Awareness • Conducted Wet drill & Defining Strategy for Fire Prevention, Protection & Firefighting • Contractor Safety • Cyber Security • Defining Strategy for Fire Prevention, Protection & Firefighting • Electrical Safety • Energy Conservation & Climate Action Goals	100%

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
		• Fire Ladder Drill • Fire Prevention and Protection • Fire Squad Member Commando Training • First Aid • General Safety & Emergency Management Training • HAZOP (Hazard and Operability) • Health Safety Risk & Good Practices in Habits • Human Rights • Human Rights Due Diligence • Job Cycle Check • Leadership Role in Fire Prevention • Leading Indicator • Life Saving Rules & Safety Observation Process • Lift Safety Awareness • Lockout/Tagout • Mechanical Safety • Occupational Health and Safety Code-2020 • Onsite Emergency Plan • Operating Water Sprinkle • Permit to Work • Permit to Work & Job Safety Analysis • Personal Protective Equipment Awareness • PESTEL based threats & opportunities • Pre-readiness Ambulance Stretcher Handling • Prevention of corruptions & Bribery • Prevention of Sexual Harassment • Process Safety Management • Repetitive Strain Injury • Respiratory Protective with Demonstration • Road Safety Awareness	

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
		• Safe Chemical Handling • Safe Handle & Management of Hazardous • "Safety and Environment for MSME in the Chemical Sector" • Safety Awareness • Safety in Moving Machine • Safety Observation & Job Cycle Check • Scaffold Management • Self Contained Breathing Apparatus • Self Life Expired Items • Social Security Awareness • Supplier Ethical Data Exchange(SEDEX) Gap Analysis • Sustainability Awareness • Sustainable Industrial Practice • TapRooT Investigation Training • Training on "Chemical & Petrochemical Industrial Safety" • Transporter Safety Training • Value Change Champion • Waste Material safe Handling training • Waste reduction & sorting • Waste Water Management • Work Permit System for Hot Work	

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	41	**Behavioural** • ABG Values • ABG Vibes Action Plan • Adapt & Respond Proactively • Adapt & Respond Proactively (Theater Based) • Adaptability & Agility • Be the Change • Behavioural Competency Framework • Building Resilience • Conflict Management • Creating Tomorrow's Leaders • Effective Communication Skills • Emotional Intelligence • Finance for Non-Financial Professional • Goal Setting • Growth Mindset • Growth Mindset Flipped Workshop • Health Talk • Influence Through Meta Program • Kintsugi • Management Lesson from Ramayan • Managerial Effectiveness • Master your Thoughts & Master your Action • Mental Health Awareness • Mental Health Championship Program • Mindfulness for Productivity & Excellence • Minds full communication to Resolve Conflict • National Pension System • SMARTER Goal Setting • SWOT Analysis • Transform Aggressive to Assertive Communication • Unleased Your Potential • Vision Board Proactive Plan Ahead **Competency** • 5-S Standard • 7 Quality Circle Tool • Advanced Product Quality Planning • Alt Recruit Poornata Operation • Annual Incentive Plan • Art of Business Storytelling	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
		• Artificial intelligence for Design and Optimization • Artificial intelligence Tools • Changing the ER Dynamics • Characterization of Polymers, Elastomers, and Composites • Competency Assessment Secret • Cornerstone On Demand • Digital Transformation • DISHA - A New era of Commercial & Supply Chain Management • Driving Smart Manufacturing through AI-Powered Automation • Effective Negotiation Skills • Energy Efficient Technologies in Textile Industry • Energy Management System - ISO 50001 • Energy Management System - ISO 50001- Internal Auditor • Enterprise Builder • Expenses Management • Failure Mode and Effects Analysis • Global Recycled Standard • Group Medical Coverage Portal Awareness • GST 2.0 • GST implementation in SAP • Immersion- Digital Transformation – Industry 4.0- Hindalco Factory – Chakan • Industry Internet of Things(IOT) Smart Control by Zeppelin • Information Security Management Systems ISO 27001:2022 • Integrated Management System • Integrated Management Systems Internal Auditor • International Automotive Task Force 16949:2018 • International Automotive Task Force Internal Auditor • Jidoka-(Stop The Line) • Kaizen Idea to Impact • Kaizen National Technology • Lab functions Data Management • Leadership Capability Advancement Workshop – Industry 4.0	

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
		• Long-Term Settlement • Low Cost Automation • Macroeconomics Awareness Session • Managing Internal Customer Experience (MICE) • Material Identification • Minitab Workspace and Minitab Engage • Monitoring, Reporting and Verification (MRV) for the Carbon Credit Trading Scheme (CCTS) • MSA (Measurement System Analysis) and SPC (Statistical Process Control) • My Development Plan Process Integration • National Accreditation Board for Testing and Calibration Laboratories (ISO/IEC 17025) • National Accreditation Board for Testing and Calibration Laboratories (ISO/IEC 17025) & Internal Auditor • National Digital Robotic Automation Competition • National Program – Pharma Connect 2025, • Navigating through India's Trade Framework | Understanding Bureau of Indian Standards., Free Trade Agreement and Foreign Exchange Management updates • New Labour Code Law • Operational Excellence • Poornata Portal Alignment Training • Process Gap Analysis • Process Improvement & 5S • Productivity Increase Case Study • Programmable Logic Controller • ProZone Portal Awareness • Quality Circle -Kaizen • Quality Control Tools • Quest2Travel Expense Management Portal • SAP • SAP - Plant Maintenance • Six Sigma Green Belt • Six Sigma Yellow Belt • Sustainable Supply Chain – A Pathway to Net Zero Carbon Footprint • Total Quality Management • Visitor Application Gate Pass • Yarn to Chips Traceability	

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	There were no such instances during the financial year.				
Settlement					
Compounding Fee					

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

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
There were no such instances during the financial year.	

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.

The Company has an Anti-Corruption and Anti-Bribery Policy and a Code of Conduct for employees to reinforce ethical and professional behaviour across the organization. This framework promotes responsible business practices founded on integrity, honesty, and transparency. It clearly defines expected standards of conduct and outlines the non-negotiable principles that all employees must consistently uphold. In addition, the Code of Conduct applicable to https://www.centuryenka.com/pdf/policies/code-conduct-members-board-senior-management.pdf.

Board of Directors and Senior Management further strengthens governance by encouraging ethical leadership and accountability. It guides members to uphold fairness, professionalism, and transparency in all interactions with stakeholders, including customers, suppliers, employees, and the wider community, while ensuring that decisions are made in the best interests of the organization.

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

	FY 2025-26	FY 2024-25
Directors	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 2025-26		FY 2024-25	
	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				

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 2025-26	FY 2024-25
Number of Days of account Payable	61.12	41.58

9. Open-ness of Business

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

Parameters	Metrics	FY 2025-26	FY 2024-25
Concentration of purchase	a. Purchase from trading houses as % of total purchase	18.68	17.55
	b. Number of trading houses where purchases are made from	413	592
	c. Purchases from top 10 trading houses as % of total purchase from trading houses	81.71	76.23
Concentrations of sales	a. Sales to dealers/ distributors as % of total sales	43.15	42.54
	b. Number of dealers/distributors to whom sales are made	39	40
	c. Sales to top 10 dealers/distributers as % of total sales to dealers/distributors	74.83	77.71
Share of RPTs in	a. Purchases (purchases with related parties/total purchase) ₹ Lacs	1.50	1.17
	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 have been updated to reflect improved accuracy following a refinement in the calculation methodology.

LEADERSHIP INDICATOR

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

Total number of awareness programmes held	Topics/principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
No awareness programs were held for value chain partners during this financial year.		

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

   Yes, we have Robust procedures to effectively prevent and mitigate conflict of interest across the organization. A Code of Conduct for the Board of Directors and Senior Management provide clear guidance, encouraging members identify and avoid situations that may result in direct or indirect conflicts impacting business integrity.

   Any potential or actual conflict, must be promptly disclosed to the Company to enable timely and appropriate resolution. To promote transparency, the Code of Conduct for the Board of Directors and Senior Management is available on the Company's website for stakeholder reference.

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

We remain committed to promoting sustainable practices across our entire value chain, ensuring that all vendors adhere to applicable environmental regulations and standards. This commitment is supported through the adoption of innovative operational practices, stringent evaluation mechanisms, and continuous monitoring systems to assess supplier performance.

A strong emphasis is placed on local sourcing of raw materials, enabling us to support domestic production while simultaneously reducing its environmental footprint. Furthermore, compliance with the Central Pollution Control Board (CPCB) guidelines is ensured through effective waste management, including responsible disposal and recycling practices. These initiatives contribute to minimizing environmental impact and strengthening the Company's commitment to resource conservation and sustainability.

ESSENTIAL INDICATORS

1. 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 2025-26 (Rs in lacs)	FY 2024-25 (Rs in lacs)	Details of improvements in environmental and social impacts
R&D	4	4	Yarn production from recycled raw material, green polymer fabric
Capex	0	0	

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

   No. But, at present standardized practices for sustainable sourcing are in the process of being developed. As part of this ongoing effort, additional checkpoints have been incorporated into the vendor registration framework to strengthen evaluation mechanisms and enhance supplier selection criteria. These measures are expected to support the integration of sustainability considerations into sourcing decisions going forward.

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

   NA

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

   Century Enka complies with Extended Producer Responsibility (EPR) requirements and adheres to applicable plastic waste management regulations. In alignment with the Plastic Waste Management Rules, 2016 (as amended), it has partnered with an authorized third-party recycler to ensure the systematic handling of plastic waste, including its collection, storage, transportation, recycling, and final disposal in an environmentally responsible manner.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the EPR plan submitted to Pollution Control Boards? If not, take steps 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 Owners (IBO) and we acknowledge our responsibility to mitigate the environmental impact of packaging materials.

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?

   CEL undertook cradle-to-gate Life Cycle Assessment studies for three key products, namely Nylon Tire Cord Fabric (NTCF), Nylon Filament Yarn (NFY), and Recycled Nylon Chips, manufactured at the Bharuch & Pune plants. The studies were conducted in accordance with ISO 14040 and ISO 14044 standards and assessed the environmental impacts associated with the production of 1 kg of each product for FY 2023-24.

   The assessments covered relevant life cycle stages, including raw material sourcing, transportation, manufacturing processes, utilities, packaging and supporting processes up to the factory gate. The studies evaluated key environmental indicators such as Global Warming Potential (GWP), Primary Energy Demand, Blue Water Consumption, Acidification Potential, Eutrophication Potential and Photochemical Ozone Creation Potential.

   The LCA studies identified upstream raw materials, particularly nylon chips, caprolactam and greige fabric, along with energy consumption, LNG, steam and electricity, as key environmental impact contributors across the product portfolio.

The findings have enabled the Company to identify product-level environmental hotspots and improvement opportunities across renewable energy adoption, responsible raw material sourcing, supplier engagement, process efficiency, circularity, resource optimisation and refrigerant management. These studies strengthen CEL's life cycle thinking approach and support the Company's efforts to improve the environmental performance of its products over time.

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.
13999	Nylon Tyre Cord Fabric	47.74%	Cradle to Gate	Yes	No
20203	Nylon Filament Yarn	46.83%	Cradle to Gate	Yes	No
20297	Nylon Chips	1.75%	Cradle to Gate	Yes	No

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

Name of product / service	Description of the risk/concern	Action taken
Nylon Tire Cord Fabric (NTCF)	LCA identified upstream raw materials (nylon chips, caprolactam, purchased greige TCF) and energy consumption as the key contributors to environmental impacts; refrigerant use was linked to ozone depletion.	Focus on renewable energy adoption, energy efficiency and process optimisation; supplier engagement for low-impact/recycled raw materials; and strengthened refrigerant monitoring.
Nylon Filament Yarn (NFY)	LCA identified purchased nylon chips and the melting, extrusion and spinning process as the major contributors to impacts, along with electricity consumption; refrigerant use was linked to ozone depletion	Improving energy efficiency in spinning/extrusion, increasing renewable energy use, optimising yield and reducing waste; supplier engagement for low-carbon chips; and reinforced refrigerant management.
Recycled Nylon Chips	LCA identified energy consumption, particularly LNG, steam and electricity, as the key contributor to impacts in the depolymerisation and polymerisation processes.	Optimising steam and thermal energy, reducing LNG consumption, increasing renewable electricity and improving process yield. The product itself supports circularity by converting in-house nylon waste into raw material.

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 2025-26	FY 2024-25
Nylon waste / Nylon polymer waste (used for producing Recycled Nylon Chips)	The LCA reports establish that in-house nylon waste is recovered and converted into recycled nylon chips (supporting circularity). Recycled Nylon Chips converted into GRS Yarn.	
Recycled Nylon Chips (reused as input in production)		

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

	FY 2025-26			FY 2024-25		
	Re-used	Recycled	Safely disposed	Re-used	Recycled	Safely disposed
Plastics (including packaging)	The LCA studies for all three products (NTCF, NFY and Recycled Nylon Chips) are conducted on a cradle-to-gate basis, which ends at the factory gate and does not cover the end-of-life / post-consumer stage of the products or packaging. End-of-life reclamation data is a downstream / post-sale metric that depends on the customer and waste management systems, which fall outside the cradle-to-gate boundary.					
E-waste						
Hazardous waste						
Other waste						

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
The LCA studies for all three products (NTCF, NFY and Recycled Nylon Chips) are conducted on a cradle-to-gate basis, which ends at the factory gate and does not cover the end-of-life / reclamation stage.	

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

Employee well-being remains a key priority, supported by a comprehensive policy framework that promotes equal opportunity, inclusivity, and a safe working environment. We are committed to fostering a culture rooted in respect, fairness, and dignity, ensuring that all employees feel valued and supported in their professional journey.

A range of initiatives has been implemented to enhance employee welfare and development, including access to health and accident insurance, maternity benefits, occupational health and safety measures, as well as mental health awareness programs and stress management workshops. These efforts are designed to support overall well-being while enabling employees to realize their full potential.

Adherence to the Code of Conduct is strongly encouraged across the workforce to reinforce ethical business practices and maintain a safe and secure workplace. In parallel, suppliers and value chain partners are also required to comply with the Supplier Code of Conduct, ensuring alignment with responsible and sustainable business practices across the value chain.

ESSENTIAL INDICATORS

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	467	467	100%	467	100%	0	0%	467	100%	0	0
Female	21	21	100%	21	100%	21	100%	0	0	0	0
Total	**488**	**488**	**100%**	**488**	**100%**	**21**	**100%**	**467**	**100%**	**0**	**0**
Other than Permanent employees											
Male	7	0	0	0	0	0	0	0	0	0	0
Female	1	0	0	0	0	0	0	0	0	0	0
Total	**8**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	969	969	100%	969	100%	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**969**	**969**	**100%**	**969**	**100%**	**0**	**0**	**0**	**0**	**0**	**0**
Other than Permanent workers											
Male	1696	488	29%	488	29%	0	0	0	0	0	0
Female	37	22	59%	22	59%	22	59%	0	0	0	0
Total	**1733**	**510**	**29%**	**510**	**29%**	**22**	**59%**	**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 2025-26	FY 2024-25
*Cost incurred on well-being measures as a % of total revenue of the Company	0.69	0.51

*% represents as on 31st March 2026.

2. Details of retirement benefits.

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	1.43	4.02	Yes	2.33	2.46	Yes
Others - NPS	11.89	0	Yes	6.13	0	Yes
Other-Superannuation	4.92	0	Yes	1.48	0	Yes

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 to fostering an inclusive and diverse workplace, ensuring equal opportunity for all employees. In compliance with the Rights of Persons with Disabilities Act, 2016, it upholds the principles of non-discrimination across key employment practices, including recruitment, promotion, training, and career development.

Efforts are continuously undertaken to create an accessible and supportive work environment, enabling individuals, including persons with disabilities, to participate fully and contribute effectively within the organization.

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-discriminiation-and-anti-harrassement-policy.pdf.

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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%	95.06%	0	0
Female	0	0	0	0
Total	**100%**	**95.06%**	**0**	**0**

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 committed to fostering an inclusive and diverse workplace, ensuring equal opportunities for all employees. In line with the Rights of Persons with Disabilities Act 2016, we uphold principles of equality and non-discrimination across all aspects of employment, including recruitment, promotion, training, and career progression. Additionally, we also strive to create an accessible and inclusive work environment that enables individuals, including people with disabilities, to participate fully and contribute effectively.
Other than permanent workers	
Permanent employees	
Other than permanent employees	

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

Category	FY 2025-26			FY 2024-25		
	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)
Total permanent employees	488	NA	NA	473	NA	NA
Male	467	NA	NA	453	NA	NA
Female	21	NA	NA	20	NA	NA
Total permanent workers	969	347	36%	1,016	372	37%
Male	969	347	36%	1,016	372	37%
Female	0	0	0	0	NA	NA

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No.(F)	% (F / D)
Employees										
Male	467	467	100%	467	100%	463	446	96%	454	98%
Female	21	20	95%	21	100%	21	17	81%	21	100%
Total	**488**	**487**	**99%**	**488**	**100%**	**484**	**463**	**97%**	**475**	**98%**
Workers										
Male	2665	969	36%	489	18%	2,635	1,016	39%	1,016	39%
Female	37	0	0	0	0	28	0	0	0	0
Total	**2702**	**969**	**36%**	**489**	**18%**	**2,663**	**1,016**	**38%**	**1,016**	**38%**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	467	449	96%	463	411	89%
Female	21	19	91%	21	10	48%
Total	**488**	**468**	**96%**	**484**	**421**	**87%**
Workers						
Male	969	968	99%	1,016	1,015	99%
Female	0	0	0	0	0	0
Total	**969**	**968**	**99%**	**1,016**	**1,015**	**99%**

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?

Yes, at CEL, Safety remains a paramount priority for all stakeholders, including visitors, customers, service providers, vendors, suppliers, and surrounding communities. To uphold this commitment, a robust Occupational Health and Safety Management System (OHSMS) has been implemented to systematically identify, assess, and manage health and safety risks. This framework is applicable across the workforce, including employees, contract labor, and temporary personnel. Regular internal and external audits are conducted to evaluate and strengthen the effectiveness of the system, ensuring continuous improvement and adherence to established safety standards.

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 have a structured and comprehensive approach to identify and manage work-related hazards across operations. This includes regular workplace inspections, safety audits, and job safety analyses to systematically evaluate potential risks. Hazard Identification and Risk Assessment (HIRA) processes are undertaken to identify key risk areas such as chemical handling, noise exposure, mechanical hazards, ergonomic concerns, and electrical risks.

The HIRA framework is applied across all work activities, enabling risk evaluation based on defined parameters and facilitating the implementation of appropriate control measures aligned with risk severity. In addition, the risk assessment process is strengthened through routine safety sampling rounds, which involves the identification of potential hazards, assessment of associated risks, and execution of mitigation actions in accordance with the established hierarchy of controls, ensuring a proactive and preventive safety culture.

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

Yes, we have comprehensive procedures that have been established to enable effective reporting of work-related hazards by employees and workers. This is supported by structured training and awareness initiatives aimed at strengthening hazard identification capabilities and familiarizing the workforce with reporting protocols. Multiple reporting channels are made available, including designated reporting formats, direct communication with supervisors, and access to the Health and Safety function. In addition, a safety observation tool has been implemented, enabling employees to promptly report unsafe conditions, near-miss incidents, and other safety concerns. Employees are encouraged to take immediate precautionary action upon identifying any hazard, including removing themselves from potential risk and notifying concerned personnel or following established emergency and evacuation procedures, thereby reinforcing a proactive and responsive safety culture.

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

Yes, at CEL we prioritize the health and well-being of all employees by offering accessible medical services, including annual health check-ups for all employees at both plants. Our medical benefits include:

- Health Insurance Coverage: Employees and their immediate family members are covered under a comprehensive health insurance policy, providing financial support for medical expenses arising from illnesses or injuries, including those beyond workplace incidents.
- Accident Insurance Coverage: Accident insurance is provided to employees, offering financial protection in the event of disability or loss of life due to unforeseen incidents, thereby supporting employees and their families during contingencies.

- On-site Medical Facilities and Mental Health Support: Medical dispensaries at both Bharuch and Pune plants function as primary care clinics and first-aid centers, offering consultations, preventive care, and treatment for common ailments, along with referral support for advanced care. Additionally, mental well-being is supported through a partnership with Mpower, providing confidential counselling sessions and resources.

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.

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

Safety incident/number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one-million-person hour worked)	Employees	0	0
	Workers	0.31	0.15
Total recordable work-related injuries	Employees	0	0
	Workers	25	8
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.

In support of its commitment to maintaining a safe and healthy work environment, a comprehensive set of safety initiatives has been implemented across operations. A dedicated Safety Committee oversees the effective deployment of the Occupational Health and Safety (OHS) management system, including the rollout of structured safety training and awareness programs for employees and workers. To enhance accessibility and understanding, safety manuals, health guides, fire safety documents, and operational "do's and don'ts" are disseminated across the workforce, including regionally translated materials such as the Occupational Health Prevention Guide.

Safety awareness is further strengthened through theme-based campaigns and active participation in annual safety week programs, encouraging employee engagement and continuous learning. Open communication channels are maintained to address concerns and incorporate employee feedback on safety-related matters. Risk identification and mitigation are systematically managed through structured processes such as Hazard Identification and Risk Assessment (HIRA), Job Safety Analysis (JSA), and Hazard and Operability Studies (HAZOP), with participation across all workforce categories. Efforts are undertaken to eliminate hazards at source through the adoption of safer equipment and materials, complemented by engineering controls, interlocks, and the integration of advanced technologies.

Workplace hygiene and sanitation are maintained through the oversight of the Water, Sanitation and Hygiene (WASH) Committee, ensuring access to safe drinking water and hygienic conditions across facilities and residential areas. Personal Protective Equipment (PPE) is provided to all employees and workers, supported by regular training programs, prominent safety signage, and periodic medical examinations, thereby reinforcing a proactive and preventive safety culture.

Provide your feedback on BizChat13. Number of complaints on the following made by employees and workers

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	0	0	0	0	0	0
Health & safety	0	0	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:

- Commitment to Workplace Safety: Continuous focus on maintaining a safe working environment through proactive risk mitigation, corrective actions, safety surveys, workplace monitoring, and exposure assessments for noise, dust, fumes, and gases.
- Incident Reporting and Risk Identification: Implementation of structured reporting mechanisms encouraging employees to report near-miss incidents, recordable accidents, and work-related illnesses to enable timely identification and mitigation of risks.
- Fall Protection Measures: Installation of fall protection systems to minimize risks associated with working at height and reduce fall-related incidents.
- Audits and Continuous Improvement: Regular internal and external safety audits conducted as part of the Occupational Health and Safety (OHS) framework to evaluate practices and identify improvement areas.
- Fire and Electrical Safety Systems: Deployment of CO_2 flooding systems in critical electrical panels and nitrogen flooding systems in transformers to prevent and control fire hazards.
- Machine Safety Enhancements: Installation of machine guards to protect personnel from moving parts, sharp edges, and other equipment-related risks.
- Hoist Safety Improvements: Mitigation of hoist-related risks through the installation of safety cages with door interlocks integrated with the hoist system.
- Slip Prevention Measures: Installation of anti-skid plates on staircases to reduce the risk of slips and falls due to slippery surfaces.

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.

Compliance is reinforced through active engagement with value chain partners, supported by a well-defined Supplier Code of Conduct that requires vendors to adhere to all applicable laws and remain updated on relevant regulatory developments. In addition, the Company undertakes periodic verification processes, including online validation of Goods and Services Tax (GST) returns, as well as confirmation of Provident Fund (PF) and Employee State Insurance (ESI) contributions submitted by contractors and third-party service providers, thereby ensuring adherence to statutory requirements.

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

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

Business Responsibility & Sustainability Report (Contd.)

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 form a critical foundation of our operations and are regarded as key partners in its long-term success. We remain committed to creating sustained value for its stakeholders through a focus on innovation, operational efficiency, cost optimization, and the adoption of sustainable practices.

Regular and structured engagement with stakeholders enables us to better understand their expectations and address concerns in a timely and effective manner. This continuous dialogue not only supports business growth but also strengthens relationships built on trust and mutual respect. Stakeholder engagement, therefore, plays a vital role in enhancing transparency, fostering reliability, and ensuring the overall resilience of business operations.

ESSENTIAL INDICATORS

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

   Stakeholder engagement remains a critical element of our operations and value chain, underscoring the importance of maintaining strong and collaborative relationships with all stakeholders. Continuous engagement enables a deeper understanding of stakeholder expectations and requirements, thereby supporting the effective prioritization of business initiatives and strategic decisions.

   A structured and comprehensive approach is adopted to identify and engage stakeholders, taking into account the Company's impact across environmental, economic, and social dimensions. The engagement framework involves systematic identification and prioritization of key stakeholders, selection of appropriate channels of interaction, and collection of inputs from stakeholders and internal leadership teams.

   The insights gathered are analyzed to identify material sustainability themes relevant to the business. These topics are subsequently evaluated and prioritized to develop a materiality matrix, which serves as a foundation for driving business growth, enhancing transparency, and creating long-term stakeholder value.

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 Regulatory Reporting, Regulatory Submissions, 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.

Stakeholder group	Whether identified as vulnerable & marginalized group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community meetings, Notice board, Website), Other	Frequency of engagement (Annually/ half-yearly/ quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	No	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.
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.

LEADERSHIP INDICATORS

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

   At CEL, Stakeholder engagement is recognized as a key driver of value creation and effective stakeholder management. Consultation with stakeholders across various matters is undertaken under the guidance of the Board and is aligned with the Company's established policies and governance frameworks. The insights and feedback obtained through these engagements are systematically reviewed and are regularly presented to the Board and its Committees for deliberation and informed decision-making.

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 input 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 input 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 Century Enka, we actively engage with local communities as part of its Corporate Social Responsibility (CSR) initiatives, ensuring inclusion of vulnerable and marginalized groups. Engagement mechanisms include Panchayat interactions, discussions with village leadership, public consultations, and direct community meetings. Insights gathered through these interactions are utilized to guide resource allocation and design targeted programs that address community-specific needs.

During the reporting period, significant efforts were undertaken to strengthen educational infrastructure, including upgrades to school facilities such as classrooms, sanitation amenities, drinking water access, seating arrangements, playgrounds, and boundary walls, thereby supporting the delivery of quality education. In addition, initiatives have been implemented to empower underprivileged women and girls through financial support, leadership development, and the provision of hygiene-related infrastructure, with a focus on reducing school dropout rates.

We also continue to contribute to the overall development of surrounding communities by improving access to essential services and enhancing rural infrastructure. Focused interventions in water management have further supported the availability of water for both drinking and agricultural purposes, thereby contributing to improved livelihoods and community well-being.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS.

Century Enka remains committed to upholding the highest standards of trust, dignity, and respect, while enhancing the overall quality of life for its stakeholders and ensuring compliance with applicable human rights regulations. Its Human Rights Policy reinforces the commitment to safeguard the rights of individuals, promote an inclusive and respectful workplace, and prevent discrimination, harassment, and unethical practices.

In addition, a robust Prevention of Sexual Harassment (POSH) framework has been implemented to address concerns related to workplace conduct and to ensure access to an effective grievance redressal mechanism for all employees. The Code of Conduct further establishes clear guidelines on anti-corruption and anti-bribery practices, mandating strict adherence by employees and senior management, thereby reinforcing an ethical and compliant organizational culture.

ESSENTIAL INDICATORS

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	488	488	100%	473	383	81%
Other than permanent	8	0	0	11	0	0
Total employees	**496**	**488**	**98%**	**484**	**383**	**79%**
Workers						
Permanent	969	969	100%	1,016	0	0
Other than permanent	1733	0	0	1,647	64	4%
Total workers	**2702**	**969**	**36%**	**2,663**	**64**	**2%**

2. Details of minimum wages paid to employees and workers

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Permanent Employees										
Male	467	0	0	467	100%	453	0	0	453	100%
Female	21	0	0	21	100%	20	0	0	20	100%
Other than permanent										
Male	7	0	0	7	100%	10	0	0	10	100%
Female	1	0	0	1	100%	1	0	0	1	100%
Permanent Workers										
Male	969	0	0	969	100%	1,016	0	0	1,016	100%
Female	0	0	0	0	0	0	0	0	0	0
Other than permanent										
Male	1696	807	48%	889	52%	1,619	802	50%	817	50%
Female	37	10	27%	27	73%	28	11	39%	17	61%

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	9,28,825	2	9,25,000
Key managerial personnel	2	84,03,697	0	0
Employees other than BoD and KMP	467	7,30,642	21	4,84,932
Workers	969	3,58,794	0	0

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

	FY 2025-26	FY 2024-25
*Gross wages paid to females as % of total wages	1.97%	1.71%

*% represents as on 31st March 2026.

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 remain committed to the timely and effective redressal of stakeholder grievances, with the objective of minimizing conflicts and strengthening stakeholder relationships. A well-defined grievance redressal framework has been established, guided by principles of integrity, accountability, fairness, transparency, equity, impartiality, and procedural rigor. This mechanism is designed to be easily accessible and facilitates resolution through constructive dialogue and engagement.

In addition, a structured whistleblower mechanism has been implemented to provide employees with a secure and confidential platform to report concerns, including potential human rights violations or misconduct. This system enables transparent communication with management while reinforcing accountability and ethical standards across operations.

Business Responsibility & Sustainability Report (Contd.)

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

	FY 2025-26			FY 2024-25		
	Filed during the year	**Pending resolution at the end of year**	**Remarks**	**Filed During the year**	**Pending resolution at the end of year**	**Remarks**
Sexual harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced labour/Involuntary labour	0	0	-	0	0	-
Wages*	0	0	-	0	0	-
Other human rights related issues	0	0	-	0	0	-

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	0	0

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

We are committed to fostering a workplace environment that is free from discrimination and harassment, ensuring inclusivity and equal opportunity for all employees and workers, irrespective of caste, gender, religion, disability, or any other form of bias. In compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, a comprehensive Prevention of Sexual Harassment (POSH) Policy has been established to effectively address and manage related grievances. Employees are empowered to report concerns to the Internal Committee (IC), which is responsible for undertaking appropriate actions to ensure timely and fair redressal.

The framework further incorporates safeguards to protect complainants from any adverse consequences during the resolution process. These include provisions for interim relief measures such as role reassignment, additional leave, and restrictions on performance evaluation by the respondent. In cases where the complainant is not satisfied with the outcome or actions taken by the Unit or Business-level Internal Committee, an option is available to pursue an appeal before the appropriate legal authority or tribunal, thereby ensuring a robust and transparent grievance redressal mechanism.

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

Yes, Human rights considerations are embedded as a fundamental component of our business agreements and contractual frameworks, in alignment with its Human Rights Policy. The policy reinforces the commitment to uphold and respect human rights across the workforce, local communities, and all stakeholders impacted by its operations and products.

It further outlines key principles relating to regulatory compliance, awareness creation, stakeholder engagement, and the promotion of diversity and inclusion. The framework explicitly prohibits child labour and forced labour practices, while also ensuring that appropriate mechanisms are in place to address and remediate grievances related to human rights, thereby strengthening accountability and responsible business conduct.

10. Assessments of the year

<table>
<tr><th></th><th>% of your plants and offices that were assessed (by the entity or statutory authorities or third parties)</th></tr>
<tr><td>Child labour</td><td rowspan="6">100% by entity itself.</td></tr>
<tr><td>Forced/involuntary labour</td></tr>
<tr><td>Sexual harassment</td></tr>
<tr><td>Discrimination at workplace</td></tr>
<tr><td>Wages</td></tr>
<tr><td>Others – please specify</td></tr>
</table>

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 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 that has been established in alignment with applicable regulatory requirements, reinforcing the Company's commitment to upholding human rights standards across its operations. The policy is supported by structured grievance redressal mechanisms, including the Whistleblower framework and the Prevention of Sexual Harassment (POSH) Policy, to address concerns effectively and transparently. It is further aligned with key human rights principles such as freedom of association, equal remuneration, responsible land-related practices, and ethical supply chain management.

   In addition, a dedicated and robust grievance redressal mechanism has been implemented to address issues related to human rights impacts and violations. This framework ensures that any complaints or concerns are identified, assessed, and resolved in a timely and effective manner, thereby strengthening accountability and promoting a culture of respect and responsibility across the organization.

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?

   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. However, currently we lack a system to derive ratios related to these issues.
Discrimination at workplace	
Child labour	
Forced/involuntary labour	
Wages	
Others – please specify	

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

   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 reducing the environmental impact of its operations by integrating sustainable practices across all business activities. This includes the implementation of robust monitoring frameworks and standardized processes, supported by the adoption of advanced technologies aimed at enhancing resource efficiency, optimizing energy usage, and ensuring responsible management of waste and water.

With a strong focus on environmental stewardship, we continuously work towards minimizing our carbon footprint and addressing risks associated with climate change and environmental degradation. This commitment extends across the value chain, with efforts to encourage suppliers and partners to align with similar sustainability principles, thereby fostering responsible operations and promoting a more resilient and sustainable business ecosystem.

Business Responsibility & Sustainability Report (Contd.)

ESSENTIAL INDICATORS

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

Parameter	FY 2025-26	FY 2024-25
From Renewable Sources (Giga joules)		
Total electricity consumption (A)	2,61,062.09	2,08,587.28
Total fuel consumption (B)	1,80,404.41	1,94,442.56
Energy consumption through other sources (C)	4,30,190.98	4,40,865.95
Total energy consumed from renewable sources (A+B+C)	8,71,657.48	8,43,895.79
From non-renewable sources		
Total electricity consumption (D)	4,36,491.59	5,67,396.22
Total fuel consumption (E)	2,12,435.27	2,22,024.40
Energy consumption through other sources (F)	0.00	0.00
Total energy consumed from non-renewable sources (D+E+F)	6,48,926.87	7,89,420.62
Total energy consumed (A+B+C+D+E+F)	15,20,584.34	16,33,316.41
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	8.92	8.16
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	181.36	168.58
Energy intensity in terms of physical output	20.97	20.35
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 Services Private Limited

The Purchasing Power Parity (PPP) factor considered is 20.34 (PY 20.66) as per IMF as provided in the Industry Standards on reporting of BRSR Core released by SEBI.

Note: The previous year's figures for energy consumption from renewable sources have been updated to reflect improved accuracy following a refinement in the classification methodology, as all the steam purchased is reclassified under energy consumption from other sources.

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.

   In accordance with the Bureau of Energy Efficiency (BEE) guidelines, the Pune facility identified as a Designated Consumer (DC) under the Perform, Achieve and Trade (PAT) Scheme. The Company successfully met the targets under PAT Cycle I and was awarded 1,395 Energy Saving Certificates (ESCerts).

   For PAT Cycle II, the ESCerts position reflected a negative outcome due to an identified discrepancy in the applicable formula methodology. The matter has been escalated to the BEE through a consultant for appropriate resolution. Further, with PAT Cycle III currently under assessment, preliminary internal evaluations indicate a favorable performance, and the Company expects to achieve a positive ESCerts position upon completion of the cycle.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	3,19,500	3,36,972
(iii) Third-party water (municipal water supplies)	3,27,101	3,27,106
(iv) Seawater / desalinated water	0	0
(v) Others (Rain Water Harvesting)	0	0
(v) Others (Tertiary Treated Reverse Osmosis)	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	6,46,601	6,64,078
Total volume of water consumption (in kilolitres)	6,46,601	6,64,078
Water intensity per rupee of turnover (water consumed / turnover)	3.79	3.32
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	77.12	68.54
Water intensity in terms of physical output (KL/MT)	8.92	8.28
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 is carried out by M/s BDO India Services Private Limited

The Purchasing Power Parity (PPP) factor considered is 20.34 (PY 20.66) 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 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kiloliters).			
(i)	To Surface water	NA	NA
-	No Treatment	NA	NA
-	With treatment-please specify level of treatment	NA	NA
(ii)	To Groundwater	NA	NA
-	No treatment	NA	NA
-	With treatment – please specify level of treatment	NA	NA
(iii)	To Seawater	NA	NA
-	No treatment	NA	NA
-	With treatment-please specify level of treatment	NA	NA
(iv)	Sent to third parties	NA	NA
-	No treatment	NA	NA
-	With treatment-please specify level of treatment	NA	NA
(v)	Others	NA	NA
-	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 is carried out by M/s BDO India Services Private Limited

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.

   Yes, Effluent Treatment Plants (ETPs) have been established at our manufacturing facilities, with a combined treatment capacity of 4,042 m^3 per day. Treated wastewater is fully recycled and utilized for process and gardening purposes within the plants, enabling the achievement of Zero Liquid Discharge (ZLD).

   In addition, the Bharuch facility is equipped with advanced purification systems, including a Reverse Osmosis (RO) unit and Multi-Effect Evaporator (MEE) / Agitated Thin Film Dryer (ATFD), to further enhance water recovery and reuse in operations. These systems have been operational since the previous reporting period, strengthening the Company's commitment to efficient water management and resource conservation.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	MT	37.94	38.97
SOx	MT	33.59	36.12
Particulate matter (PM)	MT	34.19	23.05
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – Please specify.		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 is carried out by M/s BDO India Services Private Limited

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	15,481.32	16,324.69
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	90,040.16	1,18,634.95
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations	(tCO_2e/₹lacs)	0.62	0.67
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_2e/PPP in Lacs)	12.59	13.93
Total Scope 1 and Scope 2 emission intensity in terms of physical output	(tCO_2e/MT)	1.46	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 is carried out by M/s BDO India Services Private Limited

   The Purchasing Power Parity (PPP) factor considered is 20.34 (PY 20.66) as per IMF as provided in the Industry Standards on reporting of BRSR Core released by SEBI.

   Note: The previous year's figures for scope 1 & 2 emissions have been updated to reflect improved accuracy following a refinement in the energy classification methodology.

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

Yes, we have taken several initiatives to reduce our carbon emissions and ensure minimal environmental impact through the adoption of renewable energy sources like solar energy and biofuel for steam and heat production.

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

Parameter	FY 2025-26	FY 2024-25
Total waste generated (in metric tonnes)		
Plastic waste (A)	90.90	51.37
E-waste (B)	3.78	5.25
Bio-medical waste (C)	0.03	0.05
Construction and demolition waste (D)	882.96	633.1
Battery waste (E)	1.84	0.00
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	3,098.66	3,610.7
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	7,554.45	6,395.94
Total (A+B + C + D + E + F + G + H)	11,632.81	10,696.41
Waste intensity per rupee of Turnover (Total waste generated /Revenue from operations)	0.07	0.05
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	1.39	1.10
Waste intensity in terms of physical output	0.16	0.13
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 2025-26	FY 2024-25
(i) Recycled	2,654.02	2,735.47
(ii) Re-used	7.97	0.00
(iii) Other recovery operations	0.00	0.00
Total	**2,661.99**	**2,735.47**

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

Category of waste	FY 2025-26	FY 2024-25
(i) Incineration	0.03	0.05
(ii) Landfilling	1,696.91	1,403.30
(iii) Other disposal operations	7,273.88	6,555.60
Total	**8,970.82**	**7,958.95**

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 Services Private Limited

The Purchasing Power Parity (PPP) factor considered is 20.34 (PY 20.66) as per IMF as provided in the Industry Standards on reporting of BRSR Core released by SEBI.

Business Responsibility & Sustainability Report (Contd.)

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 wastes.

    At CEL, we are committed to achieving sustainable operations by minimizing waste generation and maximizing reuse and recycling in line with the 3R (Reduce, Reuse, Recycle) approach. A range of structured initiatives has been implemented to ensure efficient waste management across operations.

    These practices include the sale of used lubricants and waste oil to authorized recyclers, and the safe transfer of contaminated materials such as containers and liners to registered recycling agencies. Waste generated from Effluent Treatment Plants (ETP/WTP) and insulation processes is disposed of at approved landfill sites, while biomedical waste is managed through authorized common incineration facilities.

    Additionally, electronic waste is routed to government-authorized recyclers, and scrap batteries are managed through buy-back arrangements. Process waste such as chips, polymer lumps, and yarn waste is recovered through depolymerization and reintegrated into production. Residual waste streams are also directed at co-processing units, ensuring responsible disposal and optimized resource utilization across the value chain.

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.
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
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
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

   (ii) Nature of operations

   (iii) Water withdrawal, consumption and discharge

Refer below table for details:

Parameter	FY 2025-26	FY 2024-25
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 (TTRO)	NA	NA
vi) Rain Water	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
- 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

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 Services Private Limited

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)*	Metric tonnes of CO_2 equivalent	7,18,163	9,84,531
Total Scope 3 emissions per rupee of turnover (Rs. in lacs)		4.21	4.91
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		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 has been carried out by M/s BDO India Services Private Limited

Note: The previous year's figures for scope 3 emissions have been updated for category 1 – purchased goods & services, to reflect improved accuracy following a refinement in the calculation methodology.

Business Responsibility & Sustainability Report (Contd.)

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

   Not Applicable, 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	1. Established an Energy Conservation Cell to set internal targets and monitor the performance of various projects. 2. Adoption of renewable energy sources for heating, steaming and cooling processes. 3. Steam consumption optimization. 4. Fuel saving projects at Bharuch and Pune plants.	- Energy consumption from renewable sources increased by 3.29% compared to the last reporting period. - Investing in energy reduction initiatives, we were able to save 1,209.20 kWh/day of energy in the current reporting period. This translates to an annual energy saving of ₹499.56 lacs.
2	Emission Reduction Initiatives	1. Maximum reduction in usage of Light Diesel Oil (LDO) and increased the usage of Biomass (Briquette). 2. 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. 3. Increase in energy consumption from renewable energy as compared to last reporting period.	We were able to reduce carbon intensity (tCO_2e/MT) by 13.37% as compared to last year along with the increase in production numbers.
3	Waste Management Practices	1. Reuse of packaging material. 2. Recycling of the generated nylon waste and converting it to Caprolactam. 3. Conversion of food and Horticulture waste to manure for gardening purposes.	We were able to recycle 83% of the total hazardous waste generated and only 17% was sent to preprocessing, landfilling, incineration. etc.
4	Water Conservation practices	1. Adoption of 3R Approach - Reuse, Recycle, Reduce for effective water management 2. 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. 4. At Bharuch plant 58 Nos Conventional urinals have been replaced with waterless Urinals resulted in saving of 5.3 m3/day (Approx 1935 m3/Year) water saving.	Reduced water consumption by ~ 3% as compared to last reporting period. Achieved zero wastewater discharge.
5	Biodiversity Management Practices	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.	Supporting flora and fauna All 28 borewells combined will be able to recharge groundwater by an impressive 3,62,880 cubic meters every year.

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

   Yes, a comprehensive on-site emergency response plan has been established to address a wide range of potential scenarios, including natural and man-made incidents such as fires, explosions, hazardous chemical releases, and structural failures. The framework is designed to enable effective crisis management through systematic risk assessment and preparedness planning.

The plan focuses on prompt response and containment measures to minimize the impact of such events, while prioritizing the safety of employees, protection of assets, and preservation of the environment. It clearly defines roles and responsibilities for personnel during emergency situations and outlines procedures for safe recovery, restoration of affected areas, and resumption of normal operations.

By integrating disaster management and business continuity planning into its operations, we aim to strengthen organizational resilience, enhance preparedness, and ensure sustained and reliable performance.

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.

   10

   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

Business Responsibility & Sustainability Report (Contd.)

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.

We place significant emphasis on building long-term relationships founded on trust, transparency, and mutual value creation. These relationships are central to its stakeholder engagement approach, with continuous efforts undertaken to assess and enhance the impact of its initiatives on the well-being of stakeholders and their communities.

Through its CSR framework, we remain committed to creating meaningful and sustainable value for communities, which constitute a key stakeholder group. It actively undertakes initiatives across focus areas such as healthcare, education, infrastructure development, livelihood enhancement, and environmental conservation, in collaboration with charitable institutions, non-governmental organizations, and local authorities.

A sustained focus on community development and social responsibility enables us to drive positive societal and environmental outcomes. Continuous engagement and value creation initiatives with communities are considered integral to fostering strong stakeholder relationships and supporting long-term, sustainable growth.

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.					

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 Rs.)
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, Community-related grievances are primarily addressed through direct, face-to-face interactions, enabling effective communication and better understanding of local concerns. Insights gathered from these engagements are systematically reviewed and analyzed, with key focus areas identified based on inputs received from local Panchayats and community trusts.

In addition, a structured grievance redressal mechanism has been established to address concerns across all stakeholder groups, including communities in the areas of operation, ensuring timely resolution and reinforcing transparency and accountability in stakeholder engagement.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	10.29%	7.42%
Sourced directly from within the district and neighboring India	71.24%	48.35%

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

Location	FY 2025-26	FY 2024-25
Rural	52.04%	46.32%
Semi-Urban	-	-
Urban	-	-
Metropolitan	47.96%	53.68%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Note: The previous year's figures for Job creation in smaller town have been updated to reflect improved accuracy following a refinement in the classification methodology.

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	11.34 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 your entity (in the current financial year), based on traditional knowledge:

S.No.	Intellectual property based on traditional knowledge	Owned/acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
We have not applied and acquired intellectual properties in the current financial year				

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		

Business Responsibility & Sustainability Report (Contd.)

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	1,800	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	2,200	
3.	Kanya Kenavani & Praveshutsav	1,239	
4.	Upgradation of School infrastructure	964	
5.	Financial assistance to Aditya Birla Education Trust	125	
6.	Upgradation of ITI infrastructure	124	
7.	Medical Checkup Camps	1,393	
8.	Women Health Checkup camps	1,128	
9.	Nutrition support for fighting T.B.	2,753	
10.	Medical Aid nearby area	700	
11.	Financial assistance for construction of residential building for orphan students & deserving students for professional course	171	
12.	Installation of High Mast Tower	7,774	
13.	Installation of RCC Benches	24,161	
14.	Beauty Therapist Training for Women empowerment	55	
15.	Road Construction in a village	3,000	
16.	Plantation for ecological balance	1,000	
17.	Distribution of school stationary to children of Sharda Vihar Madhyamik Vidyalaya, Chorwane, Khed, Ratnagiri	22	
18.	Basic Education in rural & tribal area under Ekal vidyalayas	60	

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

At CEL, building strong and enduring relationships with customers remains a key priority, supporting long-term growth, enhanced revenue, and sustained profitability. We are committed to consistently delivering high-quality products while creating meaningful value for our customers, thereby strengthening trust and loyalty.

A centralized grievance redressal mechanism has been established to provide customers with an accessible platform to raise concerns related to products and services. In addition, regular customer satisfaction surveys are conducted to obtain structured feedback on key aspects such as product quality and pricing. The insights gathered are actively analyzed and addressed, enabling continuous improvement and fostering positive customer experiences, which in turn support customer retention and acquisition through enhanced brand perception.

ESSENTIAL INDICATORS

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

   All customer complaints and feedback are promptly acknowledged by the Technical Marketing team and systematically routed to the concerned departments for detailed evaluation and resolution. Responses are carefully formulated to address the specific requirements and expectations of customers, ensuring a customer-centric and responsive approach to issue management.

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	0%
Recycling and/or safe disposal	1.9%

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Receive during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
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	-	
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

7. Provide the following information relating to data breaches:

   a. Number of instances of data breaches
      No instances received during the current financial year.

   b. Percentage of data breaches involving personally identifiable information of customers: NA

   c. 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 annual reports.

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 to create 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)

   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, customer satisfaction surveys are regularly conducted to obtain structured feedback on key products, services, and operations across major locations. These surveys incorporate detailed feedback formats covering parameters such as product quality, pricing, availability, and after-sales support. For NTCF customers, surveys are conducted on an annual basis, while for NFY customers, they are undertaken semi-annually.

   The data collected through these surveys is systematically analyzed to identify improvement areas and enhance overall customer satisfaction. Further details in this regard are available in the 'Building Relationships with Customers section under Social and Relationship Capital in the Integrated Report.

BDO India Services Private Limited
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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 sustainability disclosures in the Integrated Report and Business Responsibility and Sustainability Report for the financial year 2025-26.

Introduction and objective of engagement

Century Enka Limited (the 'Company') has developed its Integrated Report based on the Global Reporting Initiative's (GRI) Standards, 2021, the United Nations' Sustainable Development Goals (UNSDGs) and has incorporated the principles of Integrated Reporting (<IR>) Framework published by the International Integrated Reporting Council (IIRC) and Business Responsibility and Sustainability Report (BRSR) 2025-26 (the 'Report') based on the BRSR reporting guidelines, including the BRSR Core indicators prescribed by SEBI for listed entities. The reporting criteria have been derived from the Principles of National Guidelines on Responsible Business Conduct (NGRBC), and Greenhouse Gas (GHG) Protocol - A Corporate Accounting and Reporting Standard.

BDO India Services Private Limited ("BDO India") was engaged by the Company to provide independent assurance on BRSR core indicators and select non-sustainability indicators in the Report that includes the Company's performance for the period 1st April 2025 through 31st March 2026.

The Company's responsibilities

The Report 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 India's responsibilities

BDO India's responsibility, as agreed with the management of the Company, is to provide assurance on the Report content as described in the 'Scope, boundary & assurance criteria' 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 Assurance Standards Board (IAASB).

Scope, boundary & assurance criteria

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

We have applied the 'Limited' Assurance criteria for non-financial information of the BRSR Core indicators and select sustainability indicators in the Report, pertaining to the Company's performance for the period 1st April 2025 through 31st March 2026. The list of select non-financial sustainability indicators are presented in Appendix 1.

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

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

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 of the appropriateness of the quantification methods used to arrive at the select non-financial sustainability information in the Report;
- Review of consistency of data/information within the Report as well as between the Report and the source;
- Engagement through discussions with personnel at the corporate level who are accountable for the data and information presented in the Report;

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

- 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;

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 2025 through 31st March 2026);
- 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 & assurance criteria';
- The Company's statements that describe qualitative/quantitative assertions, expression of opinion, belief, inference, aspiration/ targets, expectation, aim or future intention.

Our observations

We have reviewed the disclosures in the "Report" for the reporting period from 1st April 2025 through 31st March 2026. The disclosures of the Company, covered under the 'Scope, boundary & assurance criteria', are fairly reliable.

Our conclusion

Based on the scope of our review, we conclude that nothing has come to our attention that causes us not to believe that the disclosures of the Company are presented fairly, in material respects, as per 'limited' assurance criteria of the applied Assurance Standard.

Our assurance team and independence

BDO India Services Private Limited 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 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 Services Private Limited

Indra Guha
Partner | Sustainability & ESG
Business Advisory Services

Gurugram, Haryana
24th July 2026

APPENDIX 1

S. No.	BRSR Reference	Indicator Description	GRI Indicator Reference
1	Section A, Question 20	Employees and workers (including differently abled)	2-7, 2-8
2	Section A, Question 22	Turnover rate for permanent employees and workers	401-1
3	Principle 3, Essential Indicator 5	Return to work and Retention rates of permanent employees and workers that took parental leave	401-3
4	Principle 3, Essential Indicator 8	Details of training given to employees and workers	403-5
5	Principle 3, Essential Indicator 9	Details of performance and career development reviews of employees and workers	404-3
6	Principle 6, Essential Indicator 6	Details of air emissions (other than GHG emissions)	305-7
7	Principle 6, Leadership Indicator 2	Details of total Scope 3 emissions & their intensity	305-3