



CSL/2026-27/71  
29<sup>th</sup> June, 2026

To, <b>BSE Limited</b> Corporate Relationship Department 1 <sup>st</sup> Floor, New Trading Ring Rotunda Building, P J Towers Dalal Street, Fort, Mumbai – 400001. Scrip Code :532443 Scrip ID: CERA	To, <b>National Stock Exchange of India Limited</b> Exchange Plaza Bandra Kurla Complex Bandra (East) Mumbai – 400051. Scrip Code: CERA
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Dear Sir/Madam,

**Sub: Business Responsibility and Sustainability Report**

Pursuant to Regulation 34(2)(f) of the SEBI (LODR) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report for Financial Year 2025-26. This report also forms part of the Annual Report for FY 2025-26, submitted to the Stock Exchanges.

We hope you will take the same on records.

Thanking you,  
For Cera Sanitaryware Limited.

Hemal Sadiwala  
Company Secretary  
Encl: As Above

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**Cera Sanitaryware Limited**

Registered Office & Works : 9, GIDC Industrial Estate, Kadi 382715. District : Mehsana, North Gujarat, INDIA  
Tele : +91-2764-242329, 243000 E-Mail : kadi@cera-india.com www.cera-india.com

**CIN No. : L26910GJ1998PLC034400**

## ANNEXURE VII TO THE DIRECTORS' REPORT

### BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

**The Directors present the Business Responsibility and Sustainability Reporting  
for the financial year ended on 31<sup>st</sup> March, 2026**

#### SECTION A: GENERAL DISCLOSURE

##### I. Details of Listed Entity

1	<b>Corporate Identity Number (CIN) of the Company</b>	L26910GJ1998PLC034400
2	<b>Name of the Company</b>	CERA Sanitaryware Limited
3	<b>Year of Incorporation</b>	1998
4	<b>Registered Office address</b>	9, GIDC Industrial Estate, Kadi-382715, Dist. Mehsana, Gujarat, India.
5	<b>Corporate Address</b>	7 <sup>th</sup> & 8 <sup>th</sup> Floor, B Wing, Privilon, Ambli BRTS Road, ISKCON Crossroads, Ahmedabad - 380059
6	<b>Email ID</b>	kadi@cera-india.com
7	<b>Telephone</b>	02764 - 243000, 242329 079 - 49112222
8	<b>Website</b>	www.cera-india.com
9	<b>Financial year of which Reporting is being done</b>	FY 2025-26
10	<b>Name of the Stock Exchange(s) where shares are listed</b>	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11	<b>Paid Up Capital</b>	Rs. 644.88 Lakhs
12	<b>Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:</b>	Hemal Sadiwala Company Secretary 2764-243000,242329 hemal.sadiwala@cera-india.com
13	<b>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).</b>	Standalone
14	<b>Name of assessment or assurance provider</b>	Not Applicable (As per the SEBI Applicability Criteria)
15	<b>Type of assessment or assurance obtained</b>	Not Applicable (As per the SEBI Applicability Criteria)

##### II. Products/Services

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

S.No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing and Trading	Manufacturing and Trading of Sanitaryware, Faucetware, Tiles, Bathroom Accessories & Allied products.	100%

**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	Manufacturing and Trading of Sanitaryware	23922	48%
2	Manufacturing and Trading of Faucetware	28132	41%
3	Manufacturing and Trading of Bathroom Accessories & Allied products	28132	01%
4	Trading of Tiles	23912	10%

\* NIC -2008

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

Location	Number of Plants	Number of Offices*	Total
National	2	33	35
International	-	-	-

(\*Including Depots)

**19. Markets served by the entity:****a. Number of locations**

Location	Number
National (No. of states)	28 States 08 Union Territories
International (No. of countries)	16

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

Exports contribute 1% to the total turnover.

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

Customer Segment	Distribution Channel	Customer Type
Individual Segment	Dealers and sub-dealers 'network	Individual homeowners, small-scale buyers
Institutional Customers	Direct engagement	Construction companies, real estate developers, government bodies, large entities

**IV. Employees****20. Details as at the end of Financial Year:****a. Employees and workers (including differently abled):**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	1313	1235	94%	78	6%
2.	Other than Permanent (E)	220	208	95%	12	5%
3.	<b>Total Employees (D + E)</b>	<b>1533</b>	<b>1443</b>	<b>94%</b>	<b>90</b>	<b>6%</b>
<b>WORKERS</b>						
4.	Permanent (F)	1189	1187	100%	2	0.2%
5.	Other than Permanent (G)	2618	2411	92%	207	8%
6.	<b>Total workers (F + G)</b>	<b>3807</b>	<b>3598</b>	<b>95%</b>	<b>209</b>	<b>5%</b>

**b. Differently abled Employees and workers:**

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1.	Permanent (D)	4	4	100%	0	-
2.	Other than Permanent (E)	0	0	-	0	-
3.	<b>Total differently abled employees (D + E)</b>	<b>4</b>	<b>4</b>	<b>100%</b>	<b>0</b>	<b>-</b>

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED WORKERS</b>						
4.	Permanent (F)	10	10	100%	0	-
5.	Other than permanent (G)	0	0	-	0	-
6.	<b>Total differently abled workers (F + G)</b>	<b>10</b>	<b>10</b>	<b>100%</b>	<b>0</b>	<b>-</b>

**21. Participation/Inclusion/Representation of women (As on 31<sup>st</sup> March, 2026)**

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	2	28.6%
Key Management Personnel	2	0	-

**22. Turnover rate for permanent employees and workers**

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	20%	24%	20%	25%	16%	24%	23%	13%	22%
Permanent Workers	4%	0%	4%	4%	0%	3%	3%	0%	3%

**V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)**

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

S.No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business. Responsibility initiatives of the listed entity? (Yes/No)
1			Nil	

During the quarter ended 30<sup>th</sup> September 2025, the Company divested its entire 51% stake in its two subsidiary LLPs, Packcart Packaging LLP (“Packcart”) and Race Polymer Arts LLP (“Race”), on 29<sup>th</sup> September 2025. Consequent to this divestment, both “Packcart” and “Race” have ceased to be subsidiaries of the Company with effect from the said date.

**VI. CSR DETAILS**

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013 (Yes/No) - Yes  
(ii) Turnover (in Rs.) 2,05,011.98 Lakhs  
(iii) Net worth (in Rs.) 1,47,233.85 Lakhs

**VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES**

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	-	0	0	-
Investors (Other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	6	0	-	13	0	-

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
Employees and workers	Yes	0	0	-	0	0	-
Value Chain Partners	Yes	0	0	-	0	0	-
Other (please specify) *	Yes	29,401	3,670	-	20,817	1,547	-

\*Consumer complaints regarding products

Note: CERA has implemented a Vigil Mechanism (whistle-blower mechanism) to address grievances:

<https://www.cera-india.com/policy-and-statutory-documents/vigil-mechanism-whistle-blower-policy>

Additionally, the Company operates Vishwaas Setu, a daily shop floor grievance redressal and support tool for workers. [www.cera-india.com/sites/default/files/2022-05/Discipline-and-Grievance-Policy.pdf](http://www.cera-india.com/sites/default/files/2022-05/Discipline-and-Grievance-Policy.pdf)

For shareholders and investors, a dedicated email ID and contact details are available on the Company's website for queries and grievances.

<https://www.cera-india.com/investor-relations>

For customers, the Company has established a grievance mechanism through a dedicated helpline (1800-258-5500) and email support at [ceracare@cera-india.com](mailto:ceracare@cera-india.com).

## 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.

Sr No.	Material Issue Identified	Classification (Risk/ Opportunity)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial Implications
1	<b>GHG and Energy Management</b>	Risk and Opportunity	<p><b>Risk</b></p> <p>The manufacturing processes of sanitaryware, faucet ware, bathroom accessories involve the consumption of electricity and natural gas for operating kilns which results in greenhouse gases emissions (GHGs).</p> <p><b>Opportunity</b></p> <p>Adopting energy efficiency initiatives and integrating renewables into the energy mix, CERA can reduce operational costs and strengthen its position as a responsible brand.</p>	<p>CERA has set up solar and wind plants with a combined capacity of 10.325 MW, generating 13,163MWh. This setup sufficiently meets around 64% of the electricity requirements, thus reducing its dependency on grid electricity.</p> <p>Further, the Company has also installed a waste heat recovery system, which optimizes energy extraction/utility from fuels.</p> <p>Our R&amp;D unit explores various alternatives aimed at reducing fuel consumption, including using fuel-efficient burners and incorporating newer energy-saving technologies.</p>	Positive & Negative

Sr No.	Material Issue Identified	Classification (Risk/ Opportunity)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial Implications
2	<b>Water Management</b>	Risk & Opportunity	<p><b>Risk:</b> Water is crucial in the mixing and moulding stages of production. Improper water management poses risks to operations, increases costs, and could result in non-compliance, which affects business continuity.</p> <p><b>Opportunity:</b> Implementing water management practices that optimize water usage is critical to reduce the dependency on freshwater sources. Additionally, incorporating water-efficient product designs and manufacturing fosters resilience and encourages innovation within our business model.</p>	<p>The Company recognises the importance of water, and it has installed state-of-the-art ETP, STP, MEE, and RO units in the manufacturing facility to treat the effluents. Further, the company reuses the treated water in the production process, gardening and other applications. This has enabled us to achieve Zero Liquid Discharge (ZLD) in our operations.</p> <p>Additionally, we have developed a fully functional rainwater-harvesting system by maintaining over 10 wells within the premises. This water is further treated and reused in production, which reduces the dependency on groundwater.</p> <p>As a socially responsible corporate citizen, CERA prioritizes water-efficient product design, with Majority of its portfolio consisting of water-saving products.</p>	Positive & Negative
3	<b>Waste Management</b>	Opportunity	<p>The majority of the waste generated in the Company's operations is recyclable, and the company takes a circular approach, maximising reuse and recovery. Through 'Waste Minimization and Waste Utilization' initiative, the company has undertaken several measures to reduce, reuse, and recycle its waste.</p> <p>Repurposing waste at various production stages (including both unfired and fired waste) and implementing stringent pollution control measures reduces environmental impact and provides a competitive edge in the market.</p>		Positive

Sr No.	Material Issue Identified	Classification (Risk/ Opportunity)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial Implications
4	<b>Community (CSR)</b>	Opportunity	<p>The Company demonstrates its commitment to social responsibility through the implementation of strategic and trust-based community development interventions.</p> <p>The Company actively engages with local communities and participates in various social welfare activities.</p> <p>These programs enhance the company's engagement with surrounding communities and contribute to strengthening its social commitments.</p>		Positive
5	<b>Human Rights</b>	Risk & Opportunity	<p><b>Risk:</b> Adhering to human rights principles is a fundamental responsibility of the company. It is essential to prioritize compliance with laws and regulations related to human rights. Failure to do so can lead to legal consequences and negatively affect the company's reputation and brand perception.</p> <p><b>Opportunity:</b> Adhering to ethical labour practices and promoting diversity, equity and inclusion through stakeholder engagement reinforces our position as a responsible and preferred employer.</p>	<p>At CERA, we are dedicated to safeguarding the human rights of our employees and workers.</p> <p>We have adopted various policies, including Code of Conduct, Anti-Corruption Policy, Business Ethics &amp; Labour Policy, Policy on Child Labour &amp; Forced Labour, Policy on Sexual Harassment, Whistle-blower Policy.</p> <p>These policies serve as guiding principles for us to establish and implement processes and procedures aimed at eliminating all forms of human rights violations.</p> <p>Further, we have established a mechanism, 'Vishwaas Setu' initiative, whereby daily grievances of people on the shop floor are addressed by the CHRO, AGM of IR, and the Head of Security. This promotes a supportive work environment.</p>	Positive & Negative

Sr No.	Material Issue Identified	Classification (Risk/ Opportunity)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial Implications
6	<b>Employee Safety and Well-being</b>	Opportunity	At CERA, we consider our employees as our most valuable asset. CERA is ISO 45001:2018 certified, which ensures our compliance with health and safety practices. This, along with our focus on employee engagement initiatives, plays a crucial role in enhancing the productivity of the company.		Positive
7	<b>Product Quality and Brand Image</b>	Opportunity	To distinguish ourselves as a leading market player and the most preferred consumer brand in sanitaryware and bathroom allied products, CERA has established strong market connects and built legacy brands that ensure consumer satisfaction.		Positive
8	<b>Supply Chain Management</b>	Risk & Opportunity	<p><b>Risk:</b> Disruptions in the supply chain pose a significant threat to competitiveness in the sanitaryware industry. Global volatility, including fluctuations in raw material availability, logistics challenges, and geopolitical uncertainties, can adversely impact production continuity and cost efficiency.</p> <p><b>Opportunity:</b> Strengthening supply chain resilience through supplier diversification, nearshoring and local sourcing, strategic partnerships, and digitalization (real time visibility, demand forecasting, and inventory optimization). These measures can mitigate global volatility, reduce cost and lead time exposure, improve production continuity and service levels, and create a sustainable competitive advantage for the CERA</p>	The Company has implemented a range of measures to strengthen supply chain resilience, including establishing alternative sourcing arrangements for critical inputs (such as natural gas) to reduce dependency on single suppliers. It maintains optimal inventory levels. Additionally, the Company undertakes continuous monitoring of supply chain risks and supplier performance while enhancing supplier diversification and logistics planning to enable timely response to potential disruptions.	Positive & Negative

## 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
<b>Policy and management processes</b>									
<b>1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)</b>									
Policy for Preservation of Documents	✓								
Related Party Transaction	✓								
Code of Fair Disclosure	✓								
Code of Conduct	✓				✓				
Code for Insider Trading	✓			✓					
CSR Policy				✓				✓	
Vigil Mechanism (Whistle blower policy)	✓		✓	✓			✓		✓
Policy for Determining Materiality of Events	✓			✓					
Archival Policy	✓								
Nomination and Remuneration Policy	✓								
Dividend Distribution Policy				✓					
Policy for determining Material Subsidiary	✓								
Familiarization Programme for Independent Directors	✓								
Anti-Corruption Policy	✓								
Business Ethics & Labour Policy	✓		✓		✓				
Discipline and Grievance Policy			✓	✓					
Environmental Policy		✓				✓			
Occupational Health & Safety Policy			✓						
Policy on Child Labor & Forced Labor					✓				
POSH Policy					✓				
Quality Policy		✓							
BRS Policy	✓	✓	✓	✓	✓	✓	✓	✓	✓
b. Has the policy been approved by the Board? (Yes/No)	✓	✓	✓	✓	✓	✓	✓	✓	✓
c. Web Link of the Policies, if available	<a href="https://www.cera-india.com/policy-and-statutory-documents">https://www.cera-india.com/policy-and-statutory-documents</a>								
<b>2. Whether the entity has translated the policy into procedures. (Yes / No)</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓
<b>3. Do the enlisted policies extend to your value chain partners? (Yes/No)</b>	No, the Company encourages its value chain partners to adopt best practices to achieve responsible business operations.								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
<p><b>4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.</b></p>		<p>P2 – Safe &amp; Sustainable GRIHA Ratings Water Efficient Products – India (WEP-I) GreenPro International Association of Plumbing and Mechanical Officials certified Faucet ware QC Lab (IAPMO) Department of Scientific &amp; Industrial Research (DSIR) certified R&amp;D Lab National Accreditation Board for Testing and Calibration Laboratories (NABL) BIS Certification</p> <p>IAPMO Green UPC Sanitaryware Certificate CE Certificate</p>	<p>P3 – Employee Wellbeing ISO 45001:2018 Safety Management System</p>			<p>P6 –Environment ISO 14001:2018 Environment Management System Indian Green Building Council (IGBC)</p>			<p>P9 – Consumer Privacy &amp; Product Safety ISO 9001:2015 Quality Management System</p>
<p><b>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.</b></p>		<p>Our company is certified with ISO 14001:2018 for environmental management systems. We have established internal targets for energy and water consumption, as well as waste generation. These targets are established by the taskforce and operation control teams led by HODs. Regular assessments and monitoring ensure alignment with our overarching goals, fostering a culture of continuous improvement and environmental stewardship across our operations.</p>							
<p><b>6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</b></p>		<p>The performance of these targets is integral to the company and is assessed by the respective HODs.</p>							
Governance, leadership and oversight									
<p><b>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)</b></p>	<p>At CERA, our commitment to Environmental, Social, and Governance (ESG) principles continues to shape our strategic priorities and operational decisions. We view ESG not as a standalone initiative, but as an integrated framework that underpins sustainable value creation and long-term resilience.</p> <p>During FY 2025–26, we remained focused on strengthening operational efficiency while navigating a dynamic external environment, including volatility in energy markets. In this context, we continued to optimise our energy sourcing mix and enhance process efficiencies to mitigate risks associated with natural gas dependency.</p> <p>From an environmental perspective, we advanced our resource efficiency agenda through improved energy intensity and structured waste management practices, and initiatives across operations.</p> <p>On the social front, we prioritised employee well-being, workplace safety, and inclusive growth, while continuing to engage meaningfully with communities in areas of operation. This commitment is reflected in our recognition in the DEI 100 – India’s Diversity, Equity and Inclusion Index, highlighting our continued progress in advancing inclusive and equitable workplace practices.</p> <p>These efforts are underpinned by a robust governance framework anchored in transparency, accountability, and ethical conduct. As we move forward, we remain committed to embedding sustainability across our value chain, enabling responsible growth and reinforcing stakeholder trust in an evolving business landscape. Cera adopted a holistic approach to Environmental, Social, and Governance (ESG) matters, placing great importance on the trust placed in it by stakeholders including customers, the communities it serves, and society at large and remains dedicated to safeguarding and advancing their interests.</p>								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<ul style="list-style-type: none"> <li>❖ DIN Number: 09290890</li> <li>❖ Name: Mr. Anupam Gupta</li> <li>❖ Designation: Executive Director (Technical)</li> <li>❖ Telephone: (02764) 243000, 242329</li> </ul>								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, the Risk Management Committee (RMC), comprising members of the Board and the KMP, is responsible for overseeing and guiding the management of risks related to Environmental, Social, and Governance (ESG) aspects.								

#### 10. Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	The review is undertaken by the Executive Director (Technical)									Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	At CERA, we have implemented internal control measures to regularly check compliance requirements.									Quarterly								

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

The entity has not conducted any independent assessment or evaluation of its policies. However, we ensure that internal control procedures and periodic assessments of our operations are conducted to verify compliance with our policies.

#### 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)	NA								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

**SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**

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

**Essential Indicators**

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	As part of the Board and Committee meetings, a total of 16 programs were held	- Corporate governance & Disclosure - Companies Act, and rules made there under - SEBI regulations	96%
Key Managerial Personnel		- ESG related issues & updates - CSR initiatives - Risk management - Familiarization programmes	
Employees other than BoD and KMPs	262	- Health and safety trainings - Skill upgradation - POSH - Leadership - Mental Health - Data security	84%
Workers	235	- Health and safety trainings - Skill upgradation - Leadership - Mental Health - Product Training	85%

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

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

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

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

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

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

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

Yes, CERA has implemented an Anti-Corruption Policy that emphasizes ethical business practices as a core value, supported by the board, and senior management. The company does not participate in or tolerate any form of bribery or corruption. We are committed to complying with all legal requirements related to anti-bribery and corruption. All allegations of ethical misconduct reported are thoroughly investigated and addressed. Ethical business practices are further reinforced through transparent financial reporting.

Policy Link: <https://www.cera-india.com/sites/default/files/2022-05/Anti-Corruption-Policy.pdf>

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

	FY2025-26	FY2024-25
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

No directors, key management personnel, employees, or workers have faced disciplinary actions by law enforcement agencies for allegations related to bribery or corruption.

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

	FY2025-26		FY2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	-	-	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	-	-	-

No complaints received in relation to issues of conflicts of interest of Directors / KMPs.

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

8. Number of days of accounts payables in the following format:

	FY2025-26	FY2024-25
Number of days of accounts payables	49	47

**Note:** The FY2024-25 value has been updated in line with the ISF guidance.

9. Open-ness of business

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

Parameter	Metrics	FY2025-26	FY2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	1.63%	2.65%
	b. Number of trading houses where purchases are made from	15	15
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	97.44%	97.43%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	64%	65%
	b. Number of dealers / distributors to whom sales are made	3140	2992
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	11.28%	12.25%

Parameter	Metrics	FY2025-26	FY2024-25
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	1.73%	4.27%
	b. Sales (Sales to related parties / Total Sales)	Nil	Nil
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	Nil	Nil

\*Note: Import purchases from trading houses have been considered for the calculation.

\*\* The reported purchases from subsidiaries pertain to the period April 2025 to September 2025, prior to the disinvestment of the subsidiaries.

## Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
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The Company has been encouraging its vendors to follow the path of sustainability. The Company has a strong emphasis on ESG factors in addition to general competencies, finances, and capacity.

CERA regularly conducts training sessions for plumbers and masons to enhance their technical skills and product knowledge. These sessions empower participants to earn better wages, address customer queries effectively, and ensure hassle-free product installation.

### 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, CERA has implemented a comprehensive code of conduct for Directors, Key Management Personnel (KMPs), and Senior Management Persons (SMPs), aimed at addressing conflicts of interest among board members. This code requires all individuals to disclose any potential conflicts of interest related to board matters and to abstain from participating in discussions or voting on such matters. All members are required to declare that they do not have any conflicts of interest at the end of the financial year.

Policy link:

<https://www.CERA-india.com/policy-and-statutory-documents/code-of-conduct>

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

## Essential Indicators

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

Parameter	FY2025-26	FY2024-25	Details of improvements in environmental and social impacts
R&D	4%	16%	Expenditure incurred for energy efficiency, safety, waste management, water consumption reduction, etc., more details are mentioned in Annexure III of the Directors Report
Capex	24%	13%	

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

Yes, CERA has instituted responsible sourcing procedures. The primary raw material, clay, is largely sourced from within the same state or neighbouring states as the manufacturing facility, thereby reducing emissions associated with transportation. We prioritise sourcing from suppliers who are reputable and adhere to environmental standards. Our vendor selection process emphasises responsible business conduct, and we prioritize establishing long-term partnerships with suppliers who align with our values. CERA operates with a just-in-time vendor system, optimising inventory, reducing material wastage, and enhancing supply chain logistics.

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

Raw material purchase from neighbouring states 82%.

**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.**

We do not reclaim any of our products at the end of their life cycle due to their long lifespan. However, we ensure proper disposal of plastic, e-waste, and hazardous waste in accordance with CPCB compliance norms.

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

Yes, EPR is applicable for our activities and we adhere to Extended Producer Responsibility (EPR) compliance norms and regulations as mandated by the Central pollution control boards.

## Leadership Indicators

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

NIC Code	Name of Product/Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
N/A					

**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
N/A		

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

Indicate input material	Recycled or re-used input material to total material	
	FY2025-26	FY2024-25
Green Waste	12%	13%
Fired Waste	7%	7%

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

	FY2025-26			FY2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	We do not reclaim any of our products at the end of their life cycle due to their long lifespan. Nevertheless, we optimize waste disposal through a circular approach, maximizing reuse and recovery wherever applicable.					
E-waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
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At CERA, we do not reclaim our sold products at the end of their life cycle due to their long lifespan. The cardboard used in our packaging material is recyclable.

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

**Essential Indicators**

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

Category	% Employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent employees</b>											
Male	1235	845	68%	1235	100%	0	-	0	-	0	-
Female	78	41	53%	78	100%	78	100%	0	-	13	17%
<b>Total</b>	<b>1313</b>	<b>886</b>	<b>67%</b>	<b>1313</b>	<b>100%</b>	<b>78</b>	<b>6%</b>	<b>0</b>	<b>-</b>	<b>13</b>	<b>1%</b>
<b>Other than Permanent employees</b>											
Male	208	107	51%	208	100%	0	-	0	-	0	-
Female	12	1	8%	12	100%	12	100%	0	-	0	-
<b>Total</b>	<b>220</b>	<b>108</b>	<b>49%</b>	<b>220</b>	<b>100%</b>	<b>12</b>	<b>5%</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>

**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)
<b>Permanent Workers</b>											
Male	1187	1067	90%	122	10%	0	-	0	-	0	-
Female	2	2	100%	2	100%	2	100%	0	-	2	100%
<b>Total</b>	<b>1189</b>	<b>1069</b>	<b>90%</b>	<b>124</b>	<b>10%</b>	<b>2</b>	<b>0.2%</b>	<b>0</b>	<b>-</b>	<b>2</b>	<b>0.2%</b>
<b>Other than Permanent Workers</b>											
Male	2411	2411	100%	2411	100%	0	-	0	-	0	-
Female	207	207	100%	207	100%	207	100%	0	-	0	-
<b>Total</b>	<b>2618</b>	<b>2618</b>	<b>100%</b>	<b>2618</b>	<b>100%</b>	<b>207</b>	<b>8%</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>

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

	FY2025-26	FY2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.023%	0.021%

**Note:** The FY2024-25 value has been updated in line with the ISF guidance.

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

Benefits	FY2025-26			FY2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	3%	90%	Y	3.31%	90%	Y
Others- please specify	-	-	-	-	-	-

### 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.**

CERA is committed to creating an inclusive workplace by ensuring accessibility for differently abled employees and workers. The manufacturing facilities and offices are equipped with accessible infrastructure, supportive amenities, that enable equal participation in all key aspects of work. Further, we have mapped certain roles where differently abled employees can work without any constraints. We sensitize employees to raise awareness of the needs and requirements of differently-abled individuals, enabling our employees to offer appropriate assistance when needed.

### 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.

The Company believes in equal opportunity for all employees and workers and is committed to fostering an inclusive work culture free from discrimination. Guided by our Business Ethics Policy and Labour Policy, we ensure that no individual is treated differently on the basis of caste, creed, gender, race, religion, or ability.

Policy link: <https://www.cera-india.com/policy-and-statutory-documents>

### 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	NA	NA	NA	NA
Female	100%	50%	-	-
<b>Total</b>	<b>100%</b>	<b>50%</b>	<b>-</b>	<b>-</b>

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	At CERA, we have established a robust grievance mechanism for our workforce, derived from our grievance policy.
Other than Permanent Workers	We have established daily shop floor grievance mechanisms Vishwaas Setu where the AGM of Industrial Relations (IR), AM (IR) and the Head of Security conduct shop floor visits to address any grievances of the workforce. Weekly meetings with Union representatives are also held every Wednesday. This approach ensures prompt resolution of issues and fosters a supportive work environment.
Permanent Employees	We have various policies enabling employees to report their grievances and seek redressal, like i.e. POSH Policy, Code of Conduct etc. Employees are directly connected with their respective HR SPOCs for routine grievances and their grievances are handled as and when reported. We also have established a whistleblower mechanism for our employees to disclose concerns about unethical behaviour, improper practices, and wrongful conduct. We provide safeguards to whistleblowers and stakeholders assisting investigations.
Other than Permanent Employees	We also hold monthly meetings with union representatives; these meetings are attended by the AGM (IR) and AM (IR). A monthly contractor meeting is held for contractual employees to understand and resolve the grievances and challenges they face.

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

Category	FY2025-26			FY2024-25		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category who are part of association(s) or Union (B)	%(B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category who are part of association(s) or Union (D)	%(D/C)
<b>Total Permanent Employees</b>	<b>1313</b>	<b>0</b>	<b>-</b>	<b>1240</b>	<b>0</b>	<b>-</b>
- Male	1235	0	-	1158	0	-
- Female	78	0	-	82	0	-
<b>Total Permanent Workers</b>	<b>1189</b>	<b>1189</b>	<b>100%</b>	<b>1234</b>	<b>1234</b>	<b>100%</b>
- Male	1187	1187	100%	1232	1232	100%
- Female	2	2	100%	2	2	100%

**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)
<b>Employees</b>										
Male	1235	1025	83%	1062	86%	1158	465	40%	771	67%
Female	78	34	44%	41	53%	82	24	29%	30	37%
<b>Total</b>	<b>1313</b>	<b>1059</b>	<b>81%</b>	<b>1103</b>	<b>84%</b>	<b>1240</b>	<b>489</b>	<b>39%</b>	<b>801</b>	<b>65%</b>
<b>Workers</b>										
Male	1187	1187	100%	1080	91%	1232	1133	92%	1133	92%
Female	2	2	100%	2	100%	2	2	100%	2	100%
<b>Total</b>	<b>1189</b>	<b>1189</b>	<b>100%</b>	<b>1082</b>	<b>91%</b>	<b>1234</b>	<b>1135</b>	<b>92%</b>	<b>1135</b>	<b>92%</b>

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

Category	FY2025-26			FY2024-25		
	Total(A)	No. (B)	%(B / A)	Total (C)	No. (D)	%(D / C)
<b>Employees</b>						
Male	1235	1130	91%	1158	1074	93%
Female	78	74	95%	82	74	90%
<b>Total</b>	<b>1313</b>	<b>1204</b>	<b>92%</b>	<b>1240</b>	<b>1148</b>	<b>93%</b>
<b>Workers</b>						
Male	1187	1187	100%	1232	1232	100%
Female	2	2	100%	2	2	100%
<b>Total</b>	<b>1189</b>	<b>1189</b>	<b>100%</b>	<b>1234</b>	<b>1234</b>	<b>100%</b>

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

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

Yes, CERA has implemented a comprehensive health and safety management system, ISO 45001:2018, supported by an Occupational Health & Safety Policy and full compliance with the Gujarat State Factories Rules. We conduct HIRA at all facilities, use Kaizen for continuous improvement, delivered 204 health and safety trainings in 2025-26, and observe National Safety Week—leveraging technology and safe work practices to minimize risks and protect our workforce.

Activities to reinforce safety culture included safety quizzes; slogan and poster competitions; essay writing; a safety march; and a safety oath ceremony, during which employees reaffirmed their commitment to safety norms. Safety banners and badges were displayed across the plant to boost awareness and accountability. We remain committed to strengthening safety performance through ongoing training, employee engagement, and systematic improvements to ensure a safe, healthy workplace for all.

Policy Link:

<https://www.CERA-india.com/sites/default/files/2022-05/Occupational-Health-Safety-Policy.pdf>

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

At CERA, we have implemented Hazard Identification and Risk Assessment (HIRA) process to identify work-related hazards. Our dedicated health and safety team conducts regular inspections to identify potential hazards, incorporating feedback from employees and workers. Identified hazards are mitigated with the assistance of Plant Engineering team and Department Heads. Additionally, we conduct third-party safety audits and ensure compliance. We promote a safety culture by encouraging prompt reporting of unsafe acts, hazardous conditions, near misses, or work-related risks to the health and safety team.

Further, we have integrated a Kaizen system focused on safety to identify and mitigate work-related hazards. To encourage active participation from our workforce, we have introduced Kaizen coupons for participants in this program. These coupons serve as tokens of encouragement for our workforce and helps us to identify the work-related hazards.

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

Yes, CERA actively encourages employees and workers to promptly report work-related hazards to the safety team or their supervisor. Upon receiving reports, the respective team investigates the hazards and implements necessary corrective actions, reinforcing our commitment to creating a safe and aware workplace environment. If an employee cannot continue in their current role for health reasons, HODs and HR review the case and, where appropriate, transfer them to a suitable position to ensure support and safety.

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

Yes, CERA's manufacturing facility is equipped with an Occupational Health Centre (OHC) to ensure prompt and efficient healthcare response for the workforce. Employees and workers are covered by health insurance, and those not included in these insurance schemes have access to the ESIC program. Additionally, we organize annual health check-up programs at all operational sites, complemented by twice-a-month health check-ups conducted under the Shramyogi Vaan initiative. In case of emergencies, we have a tie-up with a local hospital (Rhythm) to ensure timely medical support. Joint counselling sessions are conducted to address, Sleeping during duty hours, Alcohol addiction, Absenteeism. These initiatives have resulted in, Improved safety and discipline, Enhanced attendance and punctuality, Reduced absenteeism, Stronger shop floor discipline and policy adherence.

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

Safety Incident/Number	Category*	FY2025-26	FY2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	0.58	2.79
Total recordable work-related injuries	Employees	-	-
	Workers	2	10
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

\*Including in the contract workforce.

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

At CERA, we are committed to health and safety of our employees by eliminating unsafe conditions and acts within the workplace. As a preventive measure, workers are allowed to begin work only after receiving a safety briefing on the tasks involved. For all safety-related incidents, our safety team conducts root cause analysis and implements corrective actions to eliminate hazards. To reduce ergonomic impact, we have introduced stack lifters, forklifts, trolleys, and designated internal movement pathways, minimizing physical stress. We also ensure a clean and hygienic work environment. We have 60 trained first aiders workers and 750+ trained fire-fighting workers. The dedicated safety committee, comprising 11

management representatives and 12 workers, facilitates discussions on all safety-related aspects, fostering collaboration between management and workers to maintain a safe work environment.

**Comprehensive training and awareness programs on health and safety practices**

Hazard response	Safety systems	Infrastructure utility
<ul style="list-style-type: none"> <li>- Emergency mock drills</li> <li>- Work permit system training</li> <li>- Road safety &amp; helmet usage</li> <li>- Awareness on working at heights</li> <li>- Accident prevention</li> <li>- Firefighting drills</li> <li>- Construction site safety</li> <li>- PPE usage training</li> </ul>	<ul style="list-style-type: none"> <li>- Lockout-Tagout (LOTO) integrated with Work Permit System</li> <li>- Near-miss reporting across departments</li> <li>- Internal safety reviews and compliance tracking</li> </ul>	<ul style="list-style-type: none"> <li>- Fire extinguishers, hydrant systems across the plant</li> <li>- Detection systems at critical locations</li> <li>- Safety guard installations (e.g., conveyors)</li> <li>- Railings at elevated/hazardous zones</li> <li>- Eyewash stations, dust extractors, and other protective infrastructure</li> </ul>

During FY 2025-26, a total of 204 safety training sessions were conducted. Employees and workers received hands-on training in fire-fighting techniques, including the use of fire hoses and extinguishers, along with instruction on emergency rescue procedures. Regular toolbox talks were also conducted to reinforce safety protocols and strengthen risk awareness across the workforce. In addition, the organisation plans to extend appropriate safety training to offsite employees. These initiatives collectively aim to cultivate a proactive safety culture, underpinned by continuous communication, structured learning, and active engagement, while reinforcing individual accountability in preventing workplace incidents. A company township consisting of 69 flats has been developed for new workers, equipped with, Almirahs, Waste management facilities, Mandatory police verification. This initiative has resulted in, structured worker relocation, reduced stress for workers and families.

To foster a deeper connection between worker and the organization, two family visits are organized every month, accommodating 20 families per session. To date, 546 families (covering approximately 1,332 family members) have visited our facilities. Each visit includes: An engaging presentation on the Cera Journey and industry best practices, A guided plant tour offering firsthand operational insights, A networking lunch encouraging open interaction and feedback. Feedback received from participating families has been overwhelmingly positive, reinforcing strong emotional bonding between employees, their families, and the organization.

Every year in January, Cera organizes large scale sports carnivals on factory premises. 1,750 employees (Including Workmen, Contractual workmen) participate in events such as, Cricket,

Badminton, Volleyball, Chess, Table Tennis, Carrom, Tug of War. These activities significantly boost workplace morale, teamwork, and energy, transforming the industrial environment into a vibrant community space.

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

	FY2025-26			FY2024-25		
	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	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

**14. Assessments for the year:**

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

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

The Company implements corrective actions based on the relevance and severity assessments, which helps prioritize corrective actions for the implementation. As part of our safety enhancement efforts, detailed audits were carried out across operational areas. Based on the findings, corrective and preventive measures were implemented. These included improved machine guarding, enhanced barricading, reinforcement of PPE usage and provision of additional protective

gear, including masks and protective spectacles. Key safety infrastructure such as eyewash stations, dust extraction systems, and fire safety provisions were also installed. Targeted safety trainings, along with improvements to operational safety controls in high-risk areas, were enhanced to ensure workers are well-equipped to operate safely in dynamic and potentially hazardous environments, reinforcing both compliance and workforce well-being.

## 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, CERA has established an internal group policy to support the families of deceased employees, ensuring they receive financial assistance in the event of unfortunate loss. Through the Kamdar Kalyan Yogna Fund, we provide specified benefits for both natural and accidental deaths, reflecting our commitment to the well-being of our employees and their families. Additionally, we offer financial aid to cover funeral expenses, to the legal heirs of the deceased employees, as a small gesture of support during difficult times.

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

CERA is committed to maintaining transparent business practices across the value chain. We actively encourage our value chain partners to fulfil their obligations by deducting and depositing all statutory dues.

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

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY2025-26	FY2024-25	FY2025-26	FY 2024-25
Employees	-	-	-	-
Workers	-	-	-	-

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

Yes, the Company provides transition assistance to its workforce on a case-to-case basis. Cera gives due recognition to retiring workmen by honouring their careers through organized retirement functions. These ceremonies serve as a living example of the organization's legacy, values, work ethics, and conscious culture, bring together employees from different departments. Foster camaraderie, respect, and a strong sense of belonging across the workforce

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

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	-
Working Conditions	-

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

Not Applicable

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

### Essential Indicators

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

The Company has mapped its internal stakeholders, such as BODs, KMPs, employees, workers and external stakeholders, including suppliers, consumers, dealers, investors, regulatory bodies, communities, and associations. We have prioritized

all the stakeholders based on their level of influence and interest in the company. Additionally, we have established a feedback mechanism for these stakeholders which helps to integrate the stakeholder considerations into decision-making processes across the organization.

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

<b>Stakeholder Group</b>	<b>Whether identified as Vulnerable &amp; Marginalized Group (Yes/ No)</b>	<b>Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other</b>	<b>Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)</b>	<b>Purpose and scope of engagement including key topics and concerns raised during such engagement</b>
Investors and Shareholders	No	<ul style="list-style-type: none"> <li>- Quarterly and annual financial results</li> <li>- Annual report</li> <li>- Investor presentations &amp; meetings</li> <li>- Earnings conference call</li> <li>- Annual General Meeting</li> <li>- Regulatory filings</li> <li>- Press releases</li> </ul>	Quarterly, with continuous engagement as required	<ul style="list-style-type: none"> <li>- Business ethics and governance updates</li> <li>- Financial performance and market developments</li> <li>- Non-financial disclosures</li> <li>- ESG Material issues identified</li> </ul>
Government and Regulatory Bodies	No	<ul style="list-style-type: none"> <li>- Statutory &amp; regulatory filings</li> <li>- Pollution Control Board engagement</li> <li>- Annual report</li> </ul>	As per applicable rules and regulations	<ul style="list-style-type: none"> <li>- Statutory and regulatory compliance</li> <li>- Environmental consents and clearances</li> <li>- Product standards</li> </ul>
Employees & workers	No	<ul style="list-style-type: none"> <li>- Induction program</li> <li>- Training programmes</li> <li>- Intranet portals &amp; email communications</li> <li>- Performance appraisal reviews</li> <li>- Safety committee meetings</li> <li>- Policy documents circulated</li> </ul>	Quarterly, with continuous engagement as required	<ul style="list-style-type: none"> <li>- Employee well being</li> <li>- Training &amp; skill development</li> <li>- Employee well-being, health, and safety</li> <li>- Compensation, benefits and recognition</li> <li>- Identification of relevant material issues</li> </ul>
Consumers or End Users	No	<ul style="list-style-type: none"> <li>- Advertising, exhibitions and trade events</li> <li>- Digital marketing and social media</li> <li>- Dealer showrooms</li> <li>- Brochures and product catalogues</li> <li>- Company website</li> <li>- Phone calls, e-mails and meetings</li> </ul>	Quarterly, with continuous engagement as required	<ul style="list-style-type: none"> <li>- Customer satisfaction</li> <li>- Product details</li> <li>- Product pricing</li> <li>- Product feedback</li> <li>- New product development</li> </ul>

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
Industry Bodies and Associations	No	<ul style="list-style-type: none"> <li>- Participation in industry forums, trade fairs and exhibitions</li> </ul>	Annually, with continuous engagement as required	<ul style="list-style-type: none"> <li>- Sector advocacy</li> <li>- Discussions on the issues faced by the Ceramic sector and housing &amp; construction sector</li> <li>- Knowledge exchange and latest trends</li> <li>- Identification of relevant material industry issues</li> <li>- Participate in forums to advance responsible business practices.</li> </ul>
Communities	Yes	<ul style="list-style-type: none"> <li>- CSR projects through internal teams and partner agencies</li> <li>- Community grievance mechanism</li> <li>- Local language communication (notice boards, pamphlets)</li> </ul>	Continuous, with periodic project monitoring	<ul style="list-style-type: none"> <li>- Community engagement aligned with CSR policy</li> <li>- Community needs assessments</li> <li>- Selection of new projects based on needs</li> <li>- Welfare of marginalized and vulnerable sections of the society</li> </ul>
Suppliers	No	<ul style="list-style-type: none"> <li>- Vendor onboarding and assessment</li> <li>- Supplier review meetings</li> <li>- E-mails and phone calls</li> <li>- Purchase documentations</li> </ul>	Continuous with periodic monitoring	<ul style="list-style-type: none"> <li>- Operations &amp; supply chain reliability</li> <li>- Pricing and quality</li> <li>- Supply chain issues/ solutions</li> <li>- Capacity development</li> <li>- New material development</li> <li>- Fair business practices</li> </ul>

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Dealers	No	<ul style="list-style-type: none"> <li>- Advertisement, exhibitions and events</li> <li>- Company website</li> <li>- Dealer meetings &amp; conferences</li> <li>- Annual dealer awards ceremony</li> <li>- Emails and phone calls</li> </ul>	Continuous with periodic meetings	<ul style="list-style-type: none"> <li>- Business growth and distribution</li> <li>- New product launches</li> <li>- Distribution channel issues/ solutions</li> <li>- Showroom upgradation/ renovation</li> <li>- Customer Preferences</li> <li>- Incentive Scheme</li> </ul>

## 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 CERA, Risk Management Committee is responsible for the internal and external ESG related risks. Additionally, the Committee ensures the implementation of appropriate methodologies, processes, and systems to monitor and evaluate ESG risks and to keep the board of directors informed about the nature and content of its discussions, recommendations and actions to be taken. These steps ensure our alignment with sustainability objectives and regulatory requirements. The Board has constituted a Stakeholders' Relationship Committee to oversee shareholder and investor grievances, ensuring timely resolution and effective feedback mechanisms. In addition, the Corporate Social Responsibility (CSR) Committee focusses on local communities and provides regular updates to the Board on consultation outcomes and ongoing initiatives.

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

Yes, stakeholder consultation plays a pivotal role in the identification and management of environmental and social topics. By engaging with our stakeholders, including customers, dealers, suppliers, investors, employees, communities, industry associations, and regulatory bodies, we discuss the key concerns of the stakeholders. This collaborative approach ensures that the stakeholder perspectives and concerns are considered in our business decisions, making our policies and activities more aligned with sustainable practices.

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

At CERA, we firmly believe in empowering and improving the lives of not only our employees but also the communities within which we operate. We are committed to addressing the concerns of vulnerable and marginalized groups through targeted CSR initiatives. Our CSR policy focuses on five thrust areas where activities are planned and engagements take place in those focus areas. a) Woman empowerment b) Rural and urban infrastructure c) Education d) Health & Poverty eradication e) National Heritage f)Environment and Sustainability

## PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

### Essential Indicators

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

Category	FY2025-26			FY2024-25		
	Total (A)	No. of employees' workers covered (B)	% (B / A)	Total (C)	No. of employees' workers covered	% (D / C)
<b>Employees</b>						
Permanent	1313	1313	100%	1240	1240	100%
Other than permanent	220	0	-	213	0	-
<b>Total Employees</b>	<b>1533</b>	<b>1313</b>	<b>86%</b>	<b>1453</b>	<b>1240</b>	<b>85%</b>
<b>Workers</b>						
Permanent	1189	1082	91%	1234	1234	100%
Other than permanent	2618	0	0%	2924	186	6%
<b>Total Workers</b>	<b>3807</b>	<b>1082</b>	<b>28%</b>	<b>4158</b>	<b>1420</b>	<b>34%</b>

2. Details of Minimum wages paid to Employees and workers in the following format

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wages		More than Minimum Wages		Total (D)	Equal to minimum wages		More than Minimum Wages	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Employees</b>										
<b>Permanent</b>										
Male	1235	0	-	1235	100%	1158	0	-	1158	100%
Female	78	0	-	78	100%	82	0	-	82	100%
<b>Total</b>	<b>1313</b>	<b>0</b>	<b>-</b>	<b>1313</b>	<b>100%</b>	<b>1240</b>	<b>0</b>	<b>-</b>	<b>1240</b>	<b>100%</b>
<b>Other than Permanent</b>										
Male	208	0	-	208	100%	207	0	-	207	100%
Female	12	1	8%	11	92%	6	0	-	6	100%
<b>Total</b>	<b>220</b>	<b>1</b>	<b>0.5%</b>	<b>219</b>	<b>100%</b>	<b>213</b>	<b>0</b>	<b>-</b>	<b>213</b>	<b>100%</b>
<b>Workers</b>										
<b>Permanent</b>										
Male	1187	0	-	1187	100%	1232	0	-	1232	100%
Female	2	0	-	2	100%	2	0	-	2	100%
<b>Total</b>	<b>1189</b>	<b>0</b>	<b>-</b>	<b>1189</b>	<b>100%</b>	<b>1234</b>	<b>0</b>	<b>-</b>	<b>1234</b>	<b>100%</b>
<b>Other than Permanent</b>										
Male	2411	2411	100%	0	-	2726	2726	100%	0	-
Female	207	207	100%	0	-	198	198	100%	0	-
<b>Total</b>	<b>2618</b>	<b>2618</b>	<b>100%</b>	<b>0</b>	<b>-</b>	<b>2924</b>	<b>2924</b>	<b>100%</b>	<b>0</b>	<b>-</b>

**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)*	2	Rs. 502.95 Lakhs	1	Rs. 465.72 Lakhs
Key Managerial Personnel#	2	Rs. 40.55 Lakhs	0	-
Employees other than BoD and KMP	1231	Rs. 5.34 Lakhs	77	Rs. 4.55 Lakhs
Workers	1187	Rs. 2.32 Lakhs	2	Rs.2.38 Lakhs

\* Managing Directors and Executive Directors

# Excludes Directors

Note: The calculation methodology has been revised; accordingly, the values are not comparable with the previous year.

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

	FY2025-26	FY2024-25
Gross wages paid to females as % of total wages.	5.91%	5.01%

Note: The current year calculation includes contractual workforce; however, for FY 2024-25, it covered only the permanent workforce.

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

Yes, the Human Resources (HR) function acts as a focal point addressing human rights impacts and issues arising from our operations. We encourage our employees and workers to report violations of human rights.

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

CERA has established policies, including the Policy on Sexual Harassment of Employees, Policy on Child Labour & Forced Labour, and Business Ethics & Labour Policy, to demonstrate zero tolerance for human rights violations. These policies serve as a guiding framework to address grievances related to human rights issues and other internal matters. Additionally, we maintain regular dialogue with worker union representatives to address concerns, promote welfare, and foster a collaborative work environment.

Employees and workers are encouraged to directly reach out to the Human Resource team regarding any concerns or grievances related to human rights issues. CERA has implemented a Whistle-Blower policy, which is designed to encourage employees, workers, and other stakeholders to report any human rights violations or concerns without fear of retaliation. This policy ensures confidentiality and provides the necessary safeguards for whistle-blowers, creating a secure channel for voicing concerns. These initiatives foster a workplace that ensures the well-being and dignity of our employees.

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

	FY2025-26			FY2024-25		
	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	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour /Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

Safety Incident/Number	FY2025-26	FY2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees/workers	-	-
Complaints on POSH upheld	-	-

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

CERA is committed to fostering a respectful and safe workplace, where all employees can perform their roles free from discrimination and harassment. We have established internal mechanisms to safeguard against and address grievances related to discrimination and harassment, ensuring the protection of complainants from adverse consequences. Further, our internal compliance committee (ICC) is dedicated to addressing complaints related to sexual harassment and provides a confidential platform for employees to report issues without fear of retaliation. It ensures that the identities of both the complainant and the accused are protected throughout the investigation process. As part of awareness and prevention, CERA communicates its POSH (Prevention of Sexual Harassment) policy to all employees. Additionally, during the induction program, new employees are provided with awareness and training on the POSH policy ensuring they understand the company's commitment to a safe and respectful workplace. We also provide access to the SHEBOX platform, enabling any employee or worker to confidentially report incidents of discrimination or harassment, which are promptly addressed.

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

While our company's contracts may not explicitly include all human rights clauses, we actively engage with and encourage our business partners, suppliers, and dealers to uphold responsible and ethical standards, complying with all relevant laws and regulations.

**10. Assessments for the year:**

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

Note: Local government authorities conduct periodic assessments at the plant, at least once every quarter, focusing on human resource and labour law aspects.

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

No significant hazards or issues were identified through the company's human rights evaluations, thus negating the need for corrective actions.

## Leadership Indicators

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

There were no instances of human rights violations, and as a result, no business processes were modified.

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

CERA is diligent in implementing its human rights policy and educating its workforce on the importance of human rights in the workplace. However, the company has not conducted human rights due diligence during the year.

**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?**

While the accessibility of our workplace may not fully comply with the Rights of Persons with Disabilities Act, 2016, we take all necessary steps to ensure that our premises do not cause any inconvenience for differently-abled visitors. Our

manufacturing facility features accessible infrastructure and supportive amenities, available to provide assistance on arrival during visits. Further, we conduct employee sensitization programs to raise awareness on the needs of differently-abled individuals, enabling our employees to offer appropriate assistance when needed.

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

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Sexual harassment	The Company has not undertaken any such assessment for value chain partners but plans to do it in upcoming years.
Discrimination at workplace	
Child labour	
Forced Labour/Inventory 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

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

**Essential Indicators**

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

Parameter	FY2025-26	FY2024-25
<b>From renewable sources</b>		
Total electricity consumption (A)	47,388	46,809
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
<b>Total energy consumption from renewable sources (A+B+C)</b>	<b>47,388</b>	<b>46,809</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	26,581	29,430
Total fuel consumption (E)	2,95,870	3,43,689
Energy consumption through other sources (F) (waste heat)	18,612	20,054
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>3,41,064</b>	<b>3,93,174</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>3,88,452</b>	<b>4,39,983</b>
<b>Energy intensity per rupee of turnover</b> (Total energy consumed / Lakh of revenue from operations)	1.89	2.30
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed / Lakh of revenue from operations adjusted for PPP)	38.54	47.46
<b>Energy intensity in terms of physical output per ton of production</b>	15.14	16.18
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.

CERA has engaged the Energy Management System, Ahmedabad for conducting Energy Audit.

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

Not Applicable

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

Parameter	FY2025-26	FY2024-25
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	-	-
(ii) Groundwater	71,002	79,410
(iii) Third party water	85,201	85,195
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	1,56,203	1,64,605
<b>Total volume of water consumption (in kilolitres)</b>	1,48,650	1,51,040
<b>Water intensity per rupee of turnover</b> (Total Water consumption / Lakh of revenue from operations)	0.73	0.79
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption / Lakh of revenue from operations adjusted for PPP)	14.75	16.29
<b>Water intensity in terms of physical output per ton of production</b>	5.79	5.55
<b>Water intensity (optional)</b> – 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.

CERA has engaged National Productivity Council Gandhinagar for conducting Water Audit Study.

4. Provide the following details related to water discharged:

Parameter	FY2025-26	FY2024-25
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water		
- No treatment	0	0
- With Treatment – please Specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment.	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment.	0	0
(iv) Sent to third-parties		
- No treatment	0	0
- With treatment – please specify level of treatment.	0	0
(v) Others		
- No treatment	0	0
- With treatment – Please specify level of treatment.	0	0
<b>Total water discharged (in kilolitres)</b>	0	0

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.

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

Yes, CERA has implemented a Zero Liquid Discharge (ZLD) mechanism within our manufacturing facility. This comprehensive system ensures that all wastewater generated is treated and recycled or reused, with no discharge into the environment. We have achieved ZLD by implementing:

We have implemented advanced wastewater treatment systems to support responsible water management and achieve Zero Liquid Discharge (ZLD) at our manufacturing units:

**Effluent Treatment Plants (ETPs):** Two ETPs with a total capacity of 710 KLD. The treated water is further purified via Reverse Osmosis (RO), and the RO reject is recirculated into the ETPs through a closed-loop system to maximize reuse.

**Sewage Treatment Plants (STPs):** Two STPs with a combined capacity of 140 KLD handle on-site domestic sewage treatment.

**ZLD Commitment:** Our commitment to ZLD is reinforced through the installation of a Multiple Effect Evaporator (MEE) for high-TDS wastewater treatment, alongside ozonators and RO units, to ensure responsible water discharge and maintain rigorous quality standards.

A major portion of the treated water is reused in key production processes such as mould making, slip preparation, glaze preparation, casting, and in chillers. The remaining treated water is utilized for gardening and landscaping. (75% - plant operation use; 25% - domestic use) We have achieved zero external discharge from our manufacturing operations and conducted water audit, reflecting our commitment to sustainable water management and environmental protection.

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

Parameter	Please specify unit	FY2025-26	FY2024-25
NOx	mg/Nm <sup>3</sup>	2.39	3.97
SOx	ppm	-	-
Particulate matter (PM)	ppm	8	17
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

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.

The Company has engaged Happy Associate (Enviropious EHS Solution) as agency to carry out assessment.

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

Parameter	Unit	FY2025-26	FY2024-25
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	16,782	19,832
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	5,242	5,943
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions / Lakh of revenue from operations)	tCO <sub>2</sub> e/Lakhs	0.11	0.13
<b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Lakh of revenue from operations adjusted for PPP)	tCO <sub>2</sub> e/Lakhs	2.19	2.78
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>	tCO <sub>2</sub> e/ Ton of production	0.86	0.95
<b>Total Scope 1 and Scope 2 emission intensity (optional)</b> – 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.

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

CERA has initiated Non-Conventional Energy generation project since 1995, harnessing wind and solar power to produce 10.325 MW of energy. Today, our manufacturing plants in Gujarat fulfil about 64% of electricity requirements through non-conventional captive generation. To further improve efficiency, we have partly replaced our existing solar panels with newer ones, enhancing the overall performance of our renewable energy systems. At our Kadi factory premises, we host a dedicated R&D unit recognized by the Department of Scientific and Industrial Research (DSIR). This unit spearheads initiatives to minimize fuel consumption, driving efficiency improvements throughout our operations.

Energy audits were conducted at our locations, which helped identify energy-saving opportunities for energy conservation and cost reduction. The recommendations from these audits are implemented based on priority.

### Optimizing energy efficiency and emission reduction

Fuel	Electrical	Mechanical
Automation and control improvements were implemented through auto ON-OFF valves, burner/kiln timers, and pressure-based gas booster control.	Extensive timer installations across plant equipment (HF plant, coolers, mixers, conveyors) to optimize runtime.	Equipment modifications and upgrades such as higher-capacity dryers, slip blunger belt changes, and agitator timer pilots enhanced efficiency.
Optimization of gas usage included prioritizing GAIL gas for generator usage and utilizing waste heat in dryers.	Replacing tube lights with sensor-based lighting and disconnecting idle equipment.	Transition to energy-efficient components, including IE3 motors and delta-to-star conversion for multiple agitators.
Equipment-level efficiency measures like damper adjustments and mould-weight-based burner shutdown were introduced.	Control enhancements via remote ON/OFF switches and interlocks (e.g., pitcher ball mill with compressor) reduced unnecessary consumption.	Process streamlining with improved shuttle kiln loading and blower-airline interlocking helped reduce mechanical load and improve safety.

Moreover, frequent monitoring of energy consumption enables us to swiftly identify inefficiencies and optimization opportunities. This approach aids in informed decision-making towards energy conservation and cost reduction.

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

Parameter	Units	FY2025-26	FY2024-25
Plastic waste (A)	Tons	20.20	22.79
E-waste (B)	Tons	0.55	2.85
Bio-medical waste (C)	Tons	-	-
Construction and demolition waste (D)	Tons	-	-
Battery waste (E)	Tons	4.35	0.89
Radioactive waste (F)	Tons	-	-
Other Hazardous waste. Please specify, if any. (G) (Sludge, used oil, glaze, dross)	Tons	864.72	1,351.68
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) (Pitcher powder, metal scrap, clay, sand, chips, tiles, etc.)	Tons	16,621.36	17,606.25
<b>Total waste generated (A+B + C + D + E + F + G + H)</b>	<b>Tons</b>	<b>17,511.71</b>	<b>18,984.44</b>
<b>Waste intensity per rupee of turnover</b> (Total waste generated / Revenue from operations)	Tons/Lakh	0.09	0.10
<b>Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP)</b> (Total waste generated / Revenue from operations adjusted for PPP)	Tons/Lakh	1.74	2.05
<b>Waste intensity in terms of physical output per tons of production</b>	Tons/Tons	0.68	0.70
<b>Waste intensity</b> (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)**

Parameter		FY2025-26	FY2024-25
<b>Category of waste</b>			
(i) Recycled	Tons	8,637.31	9198.00
(ii) Re-used	Tons	797.50	1302.33
(iii) Other recovery operations	Tons		-
<b>Total</b>	<b>Tons</b>	<b>9,434.81</b>	<b>10,500.33</b>

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

<b>Category of waste</b>			
(i) Incineration	Tons		-
(ii) Landfilling	Tons		-
(iii) Other disposal operations (Authorised vendors and scrap treatment)	Tons	8,076.36	8,484.11
<b>Total</b>	<b>Tons</b>	<b>8,076.36</b>	<b>8,484.11</b>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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

CERA demonstrates its commitment to environmental responsibility by implementing ISO 14001:2018 at its manufacturing unit. We utilize earth-sourced inert materials to manufacture durable, safe, and stable products with minimal hazardous by-products. The waste generated from our operations is recycled wherever it is feasible. We have well-defined SOPs in place to handle the waste generated from our operations, employees and workers are trained on these SOPs. The necessary infrastructure is provided for the activities such as segregation, storage, and disposal of waste. All the hazardous waste such as used oil, empty carboys, is disposed of by authorized vendors. A notable area where our waste management practices have yielded significant improvements is in the ETP at our faucetware unit.

**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.
Not Applicable			

**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
The Company has not conducted any environmental impact assessments in the current financial year.					

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

Yes, the Company is compliant with all the applicable environmental laws.

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
Not Applicable				

## Leadership Indicators

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

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

- (i) Name of the area:
- (ii) Nature of operations:
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY2025-26	FY2024-25
<b>Water withdrawal by source (in Kilolitres)</b>		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
<b>Total volume of water withdrawal (in kilolitres)</b>		
<b>Total volume of water consumption (in kilolitres)</b>		
<b>Water intensity per rupee of turnover</b> (Total Water consumed / Lakhs of revenue from Operation)		
<b>Water intensity</b> (optional) – the relevant metric may be selected by the entity		
	Not Applicable	

Parameter	FY2025-26	FY2024-25
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) Into Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
<b>Total water discharged (in kilolitres)</b>		
	Not Applicable	

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. Cera has engaged National Productivity Council Gandhinagar for conducting Water Audit Study.

### 2. Provide the details of total Scope 3 emissions & its intensity, in the following format: Not Applicable

Parameter	Unit	FY2025-26	FY2024-25
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	-	-
<b>Total Scope 3 emissions per rupee of turnover</b>		-	-
<b>Total Scope 3 emission intensity</b> (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. No

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

Not Applicable

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Reuse and Recycling. Conserving natural resources by reusing and recycling of the waste	The Company reuses majority of the waste and has recycling process to reduce paper, plastic and other waste. The Company has also appointed waste management agencies.	Decrease in raw material cost and less waste is generated
2	Installing Rain Water Harvesting system	The Company has installed rain water harvesting system which helps conserve majority of water.  Water and Energy conservation training sessions are held for employees.	Water conservation has improved, and dependency on groundwater has reduced by 10%. Based on piezometer-based testing, the rainwater harvesting initiative has contributed to a 15m groundwater recharge.
3	Renewable resources	The Company's electricity needs are predominantly met by the wind turbines and solar plants, which collectively contribute to 64% of our total electricity requirement. This significant investment in renewable energy sources underscores our commitment to sustainability and reducing our environmental footprint.	Less emissions generated. Lower dependency on thermal energy.
4	Enhancing operational efficiency through equipment upgrades	Timing and automation upgrades in machinery have improved energy efficiency and enhanced overall production performance.	Reduced the energy consumption and resultant emissions.
5	Timer control	Timer controlled electrical equipment operations like HF Plant, water coolers, ACs, street light etc.	Reduces the unnecessary consumption of the electricity
6	Improvement in power factor	Installation of automatic power factor bank.	Enhances energy efficiency and reduces operational costs by improving the power factor of electrical systems
7	Sanitaryware Robotic Pressure Casting	Implementation of robotic pressure casting systems to produce high-end sanitaryware in large quantities.	Significantly increases production efficiency, enhances product quality, and supports large-scale manufacturing to meet growing market demand.
8	Sanitaryware Robotic Glazing	Integration of robotic glazing technology to ensure smooth surface finishes with minimal wastage of materials.	Reduces material waste, improves surface quality, and enhances operational sustainability by optimizing the glazing process.

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

The Company has a plan for disaster management and business continuity. The Risk Management Committee plays a crucial role in formulating the Company's risk management plans for business continuity. We have location-based emergency response plans, which include periodic mock drills against events such as fire and earthquake. Regular drills and training sessions ensure our team is well-prepared to act swiftly and efficiently in the face of disasters. Our highly experienced team with the right mix of people, and frequent knowledge exchange sessions between leadership team and plant representatives, ensure the highest product quality, desired production levels and no disruptions in any business functions.

**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. Nil**

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

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

a) By the listed entity - Nil

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

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

**Essential Indicators**

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

The company is affiliated with six trade and industry chambers and associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Gujarat Chamber of Commerce & Industries	State
2	Indian Council of Sanitaryware Manufacturers	National
3	Indian Green Building Council Promoted by CII	National
4	Kadi Industrial Association	State
5	Indian Plumbing Association	National
6	Institute of Indian Interior Designers	National

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

Name of authority	Brief of the case	Corrective action taken
	Not Applicable	

## Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
1	Issues relating to ceramic Industries, evolving new standards for finished products and raw materials for human safety and environmental protection.	Through affiliations with industry associations such and direct participation in meetings with statutory agencies.	No	As and when required	Not Applicable

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

## Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In Rs.)
Not Applicable						

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

CERA has established mechanism for receiving and addressing community grievances involving regular interaction between our Human Resources (HR) and Corporate Social Responsibility (CSR) teams with community members. This proactive approach is designed to identify and address any concerns that may arise within the communities in which we operate.

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

	FY2025-26	FY2024-25
Directly sourced from MSMEs/ small producers	57%	65%
Directly from within India	95%	86%

### 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	FY2025-26	FY2024-25
Rural	1.15%	0.00%
Semi-Urban	39.23%	49.10%
Urban	34.23%	16.21%
Metropolitan	25.39%	34.69%

## Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In Rs.)
We have not undertaken any CSR projects under any of the aspirational districts			

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

(b) From which marginalized /vulnerable groups do you procure? Not Applicable

(c) What percentage of total procurement (by value) does it constitute? Not Applicable

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

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

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

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

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects*	% of beneficiaries from vulnerable and marginalized groups
1	Healthcare & Poverty	68,909	Majority of the Company's CSR activities benefit individuals from vulnerable and marginalized groups.
2	National Heritage Project	15,000	
3	Promoting Education	4,590	
4	Rural Development	1,150	
5	Promoting Sports	5,000	
6	Environment Awareness	9,600	
7	Women Empowerment	63	

\*Approximate annual beneficiaries.

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

### Essential Indicators

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

Our company has established several mechanisms to efficiently receive and respond to consumer complaints and feedback, ensuring high customer satisfaction and loyalty. These mechanisms include:

- ❖ **After-sales support:** CERA has established 13 service offices across the country, with 43 officers & executives overseeing a team of 458 technicians who are dedicated to attending to complaints and providing service in every state. The company also conducts periodical training for its technicians to ensure better quality service and product knowledge. CERA provides a mobile app for customer support to enhance communication and service efficiency.

- ❖ **24-Hour toll-free number (IVR System):** We offer a toll-free number that operates around the clock, allowing consumers to easily reach out to us with their concerns and feedback at any time. Also, based on our own records, we address grievances reported from A & B Category cities under 48-hour window, which is considered the lowest in the industry.
- ❖ **Consumer satisfaction surveys:** To gauge consumer satisfaction levels and identify emerging trends, we conduct periodic surveys. These surveys provide valuable insights that help us continuously improve our products and services.
- ❖ **Management review:** The survey system and consumer feedback mechanisms are periodically reviewed by our management team. This ensures that consumer insights are effectively integrated into our business strategies and operations.

Through these comprehensive approaches, our company maintains strong customer relationships, generates positive word-of-mouth publicity, and continually enhances our offerings based on consumer feedback.

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

	<b>As a percentage to total turnover</b>
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	100%
Recycling and/or safe disposal	Not applicable

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

	FY2025-26			FY2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other*	29,401	3,670	-	20,817	1,547	-

(\* Consumer complaints regarding products)

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

	<b>Number</b>	<b>Reasons for recall</b>
Voluntary recalls	-	-
Forced recalls	-	-

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

The Company maintains a robust information security management policy, encompassing data protection, and secure email, web, and network practices. To safeguard against unauthorized access, we implement an access control policy enhanced with two-factor authentication. Further bolstering our security measures, we employ multiple security controls including firewalls, endpoint protection, and web protection, aimed at mitigating data attacks and threats, ensuring the integrity and confidentiality of our data.

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

Not Applicable

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

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

Nil

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

Not Applicable

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

Not Applicable

## Leadership Indicators

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

Customers can access detailed information on our products and services through various channels:

- ❖ **Company's website:** Our main platform for providing comprehensive information about our products and services is our website, available at [www.cera-india.com](http://www.cera-india.com).

Additionally, information is disseminated through:

- ❖ **Dealer network:** Our extensive dealer network across regions offers personalized assistance and information on our offerings.
- ❖ **Display boards and exhibitions:** We utilize display boards at strategic locations and participate in exhibitions to showcase our products and innovations.
- ❖ **Catalogues and advertisements:** Printed and digital catalogues, along with advertisements in various media, serve to inform and engage potential customers about our latest products and services.
- ❖ **Social media:** We leverage major social media platforms to showcase our products, engage with customers, and build a vibrant online community.
- ❖ **Brand Stores:** We undertook a complete transformation of its brand stores. These include CERA Style Galleries, CERA Style Hub, CERA Style Centre, and CERA Tile Centres. This initiative has enhanced customer experience, creating a strong brand pull and aiding in better decision-making.
- ❖ **Company-Owned Studios:** In recent years we have opened a 13 company-owned studio in major cities of India, further expanding its retail presence and providing customers with immersive product experiences.

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

CERA adopts a multi-channel approach to promote the safe and responsible use of its products. All product packaging is designed with clear, concise instructions, and each unit is accompanied by a comprehensive user manual that includes safety precautions, usage guidelines, and maintenance tips to ensure correct handling. Our dedicated customer support team is readily available to address any questions or concerns about product safety and responsible usage, offering personalized guidance to ensure consumer well-being. The CERA Superstar Retailer program has seen strong participation with 29000+ retailers enrolled, while the CERA Star Plumber initiative successfully onboarded 73000+ plumbers. This enables them to effectively guide customers during purchase decisions and provide informed support after the sale. The initiative has been instrumental in fostering long-term relationships and boosting sales performance, while also promoting responsible product usage.

Dedicated customer service teams assist retailers, builders, and consumers with product selection, safe application, and troubleshooting. Retail & Showroom Engagement, as in-store product specialists educate walk-in customers about the benefits and correct usage of Sanitaryware, tiles, bathroom accessories and allied products. This combination of direct-to-consumer communication and an informed retail network helps us build a responsible, well-informed customer base, aligned with our commitment to consumer well-being.

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

As none of our products are classified as essential services, the mechanism for informing consumers of any risk of disruption or discontinuation of services is not applicable to our operations.

### 4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.

The Company displays information as per applicable laws and regulations only. All its product packaging contains details in accordance with the requirements of the Legal Metrology Act and as per the requirements of ISO 15622: 2017 specified by the Bureau of Indian Standards (BIS).

### 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, CERA routinely conducts consumer surveys to gauge customer satisfaction.