



Ref: STEX/SECT/2026

July 09, 2026

BSE Limited P. J. Towers Dalal Street, Fort Mumbai – 400001 BSE Scrip Code: 500480	National Stock Exchange of India Limited Exchange Plaza, 5 th Floor, Plot No. C/1, G Block, Bandra – Kurla Complex Bandra (East), Mumbai – 400051 NSE Symbol: CUMMINSIND
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Sub.: Business Responsibility and Sustainability Report for the Financial Year 2025-26

Dear Sir/ Madam,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Business Responsibility and Sustainability Report ('BRSR') for the Financial Year 2025-26, along with an Independent Practitioner's Reasonable Assurance report, provided by Price Waterhouse & Co Chartered Accountants LLP. The BRSR forms an integral part of the Annual Report of the Company for the Financial Year 2025-26.

The Annual Report which includes the Business Responsibility and Sustainability Report is also available on the website of the Company at <https://www.cummins.com/en/in/investors/india-annual-reports>.

Kindly take this intimation on your record.

Thanking you.

Yours faithfully,
For Cummins India Limited

Vinaya A. Joshi
Company Secretary & Compliance Officer
Membership No.: A25096

Encl.: As above

Annexures to the Directors' Report

Annexure 12 – BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR) FY 2025-26

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity: L29112PN1962PLC012276
2. Name of the Listed Entity: Cummins India Limited
3. Year of incorporation: 1962
4. Registered office address: Cummins India Office Campus, Tower A, 5th Floor, Survey No. 21, Balewadi Pune, 411045, Maharashtra, India
5. Corporate address: Cummins India Office Campus, Tower A, 5th Floor, Survey No. 21, Balewadi Pune, 411045, Maharashtra, India
6. E-mail: Cil.Investors@cummins.com
7. Telephone: +91 20 67067000
8. Website: www.cumminsindia.com
9. Financial year for which reporting is being done: April 1, 2025 - March 31, 2026
10. Name of the Stock Exchange(s) where shares are listed: BSE Limited and National Stock Exchange of India Limited.
11. Paid-up Capital: ₹ 55.44 Crore
12. Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report:

Name: Ms. Vinaya Joshi
Designation: Company Secretary
Telephone: 020 6706 7000
E-mail id: Cil.Investors@cummins.com
13. Reporting boundary: Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together): Standalone basis
14. Name of assurance provider: Price Waterhouse & Co Chartered Accountants LLP
15. Type of assurance obtained: Reasonable Assurance on BRSR Core

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	Electrical equipment, General purpose and Special purpose machinery and equipment, Transport equipment	95%

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	Internal combustion engine (not vehicle engine), manufacturing	29112	54%
2	Manufacturing of parts and accessories (engines/turbines)	29113	23%
3	Generators/generating sets, manufacturing	31101	18%

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	5*	23	28
International	-	-	-

*includes 1 warehouse

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	35 States and Union Territories
International (No. of Countries)	86

b. What is the contribution of exports as a percentage of the total turnover of the entity? 16.65%

c. A brief on types of customers

Cummins India Limited ("Cummins" or "CIL" or "the Company") serves a broad customer base across segments, including end users, OEMs, and channel partners such as dealers, distributors, and retailers. The Company collaborates with industries like utilities, transportation, and infrastructure, supporting end markets such as data centers, automotive, and power transmission and distribution.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	1,309	933	71.3%	376	28.7%
2.	Other than Permanent (E)	33	27	81.8%	6	18.2%
3.	Total employees (D + E)	1,342	960	71.5%	382	28.5%
WORKERS						
4.	Permanent (F)	1,779	1,448	81.4%	331	18.6%
5.	Other than Permanent (G)	2,057	1,808	87.9%	249	12.1%
6.	Total workers (F + G)	3,836	3,256	84.9%	580	15.1%

b. Differently abled Employees and workers:

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

As differently abled is personal information, this data is voluntary for employees to report to the Company. The above information is based on the disclosures available with the Company.

21. Participation/Inclusion/Representation of women:

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	10	5	50%
Key Management Personnel	3	3	100%

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

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	6%	10%	7%	8%	11%	8%	7%	10%	8%
Permanent Workers	3%	4%	4%	6%	8%	6%	5%	9%	6%

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.	Cummins Inc.	Holding Company	NA	
2.	Valvoline Cummins Private Limited	Joint Venture	50%	
3.	Cummins Generator Technologies India Private Limited	Associate Company with control of more than 20% of total share capital	48.74%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) Yes
(ii) Turnover (in ₹): 11,949.73 Cr.
(iii) Net worth (in ₹): 7,897.80 Cr.

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)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		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	1	1	-	-	-	-
Investors (other than shareholders)				Not Applicable			
Shareholders	Yes**	18*	1	One grievance was received at the end of March 2026, was resolved after the closure of the financial year i.e. FY 2025-26 within the statutory timelines.	19*	2	Two grievances were received at the end of March 2025, were resolved after the closure of the financial year i.e. FY 2024-25 within the statutory timelines.
Employees and workers	Yes	-	-	-	-	-	-
Customers	Yes	1,086	85		1,325	94	-
Value chain partners	Yes	-	-	-	-	-	-
Other - (please specify)	Yes	-	-	-	-	-	-

*The Company had received a total of 18 and 19 grievances from shareholders pursuant to Regulation 13 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 during the financial years 2025-26 and 2024-25, respectively.

**The Mechanism for grievance redressal is mentioned in brief under general shareholder information in Corporate Governance Report, which forms part of Annual Report.

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate action – product GHG emissions	R	The Company is in the business of manufacturing and selling mainly fossil fuel-based products. Climate change and associated emission requirements are a strategic risk, which, if not managed appropriately, can affect the Company's operations and profitability.	The Company is committed to reducing its GHG emissions through innovative products that will reduce the emission and its carbon footprint. In addition, the Company is also working on reducing emissions in its facilities.	Negative
2	Cybersecurity – data and products	R	There is an overall increase in cyber-attacks and various forms of electronic fraud as the world becomes increasingly digitally connected	The Company is committed to protecting all its data and information which is required to continue its business, protect all computer systems and have continued operations. The Company takes a holistic approach that includes an extensive assessment of its products and computer systems, creating awareness amongst its employees and other stakeholders	Negative
3	Product innovation and emission compliance	O	Access to innovative technologies and products that have a lower carbon footprint and comply with all applicable emission norms.	NA	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Human capital management	O	The Company has a highly skilled and talented workforce with strong subject-matter expertise, supported by world-class engineering, testing, and manufacturing infrastructure, enabling continuous innovation and driving customer success.	NA	Positive
5	Sustainable water supplies	O	The Company continues to remain focused on natural resources like water and is net water neutral for its manufacturing units.	NA	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y*	Y	Y	Y*	Y	Y	Y	Y*
b. Has the policy been approved by the Board? (Yes/No)	Y	N	Y	Y	Y	Y	N	Y	Y
c. Web Link of the Policies, if available	<p>P1 – Vigil Mechanism Policy https://www.cummins.com/en-in/en/in/investors/india-corporate-governance</p> <p>Ethics Mechanism https://secure.ethicspoint.com/domain/media/en/gui/13176/index.html</p> <p>Anti-bribery Policy https://www.cummins.com/en/in/investors/india-corporate-governance</p> <p>P1 and P2 - Code of Business Conduct https://www.cummins.com/sites/default/files/india/Legal/code-business-conduct.pdf</p> <p>P2 – Supplier Code of Conduct https://supplier.cummins.com/sites/supplier-portal/files/SiteCollectionDocuments/Supplier%20Code%20of%20Conduct/Supplier_Code_of_Conduct.pdf</p> <p>P3 and P5 – Human Rights Policy https://www.cummins.com/en/in/investors/india-corporate-governance</p> <p>P4, P6 and P8 – Corporate Social Responsibility Policy https://www.cummins.com/sites/default/files/india/Legal/cil_csr-policy_updated.pdf</p> <p>P6 - HSE Policy https://www.cummins.com/en/in/investors/india-corporate-governance</p> <p>P9 -Data Privacy Policy https://www.cummins.com/en/in/investors/india-corporate-governance</p> <p>Corporate Product Safety Policy https://www.cummins.com/en/in/investors/india-corporate-governance</p>								
2. Whether the entity has translated the policy into procedures. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value-chain partners? (Yes/No)	Y	Y	Y	N	Y	N	N	N	Y

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
4. Name of the national and international codes certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 14001:2015 for Environment Management System	ISO 45001:2018 for Occupational Health and Safety	ISO 50001:2018 for Energy Management System	ISO 9001:2015 for Quality Management System					
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.		<p>P2 – Achieve zero waste growth and minimize single-use plastics in our facilities and operations by 2030 with 2018 as the baseline</p> <p>P3 – Achieve Gender Diversity of 50% in the permanent employee category by 2040</p> <p>P6 –</p> <ol style="list-style-type: none"> 1. Achieve zero waste growth and minimize single-use plastics in our facilities and operations by 2030 with 2018 as the baseline 2. Reduce absolute Greenhouse Gas (GHG) emissions from facilities and operations by 50% by 2030 <p>P8 –</p> <ol style="list-style-type: none"> 1. Achieve 25% representation from candidates in aspirational districts through the education assistance program by FY 2029-30 2. Cover 10 new villages every year in aspirational districts by FY 2029-30 3. Continue to equip 5,000 students every year on life and employability skills by FY 2029-30 							
6. Performance of the entity against specific commitments, goals and targets along-with reasons in case the same are not met	<p>The Company is at 29% diversity representation in the permanent employee category and is on track to meet it's 2040 target of 50% diversity in this category.</p> <p>The Company is at 32% in it's educational assistance to students from aspirational districts as the growth in number of applicants from aspirational districts is lesser than the growth in total applicants.</p> <p>The Company has achieved it's target of doubling it's outreach in the aspirational districts. The Company started with 7 villages in FY 2022-23 and by FY 2025-26, has been able to support 33 villages.</p> <p>The Company has multiple initiatives in progress to reduce waste and GHG emissions from it's facilities and operations and is on track to achieve it's environmental goals.</p>								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

At Cummins India Limited, we are driven by a singular purpose of making people's lives better by powering a more prosperous world. As India advances toward a low-carbon future, we continue our journey of delivering strong performance while creating long-term value.

India stands at a pivotal moment of growth, with expanding infrastructure, industrial progress and rising energy demand. As this momentum builds, so does the responsibility to ensure that growth is efficient, inclusive and responsible. At Cummins India Limited, we see this as an opportunity to contribute meaningfully to India's energy transition.

Sustainability is integral to how we operate and grow. Anchored in climate action, we support our customers in their transition to cleaner, smarter and more efficient power solutions.

By combining deep engineering expertise with strong manufacturing and supply chain capabilities, along with disciplined execution, we are reimagining energy through innovation and delivering solutions at scale, translating innovation into real-world impact across the sectors we serve.

Our growth is guided by strong governance, ethical practices and a focus on creating measurable impact for our communities and the environment. People remain at the heart of this journey. Grounded in our core values of Integrity, Caring, Excellence and Teamwork, we foster a workplace where Diversity, Equity, Inclusion and Culture (DEIC) are embedded in everyday actions.

As we look ahead, we remain focused on building capabilities, strengthening partnerships and delivering long-term value for our customers, communities and stakeholders.

- | | |
|---|--|
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies). | Ms. Shveta Arya, Managing Director (MD) and oversighted by the Corporate Social Responsibility and Sustainability Committee. w.e.f. February 4, 2026 Audit and Compliance Committee till February 3, 2026. |
| 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, Corporate Social Responsibility and Sustainability Committee w.e.f. February 4, 2026. Audit and Compliance Committee till February 3, 2026. |

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)
Performance against above policies and follow up action	Review undertaken by 'Any other Committee' (internal review groups formed by the management)	Need based review or review driven by statutory requirements/amendments depending on the nature of the policy
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Review undertaken by 'Any other Committee' (internal review groups formed by the management)	Need based review or quarterly review depending on the nature of the policy

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.	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9
	N	N	N	N	N	Y	N	N	N

Yes. The Company's facilities are evaluated by SGS India Private Limited and Bureau Veritas periodically for ISO certification.

*The policies relate to safe and sustainable products, Human Rights and Customer Relations and are embedded in the Company's Vision, Mission, Values, Strategic Principles, the Cummins Operating System and the Company's Code of Conduct.

Policies specific to Cummins India Limited, are brought to the Cummins India Limited's Board of Directors and approved, while some others are more procedural in nature and implemented directly.

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	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9
The entity does not consider the principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

Not applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1

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

Ethical behavior at the Company is driven by the Code of Business Conduct, which guides employees on a wide range of matters, from how to treat colleagues at work to preventing sexual harassment, avoiding conflicts of interest, upholding human rights, anti-bribery, and much more. New employees are introduced to the code during onboarding and are regularly assigned related training courses over the course of their time at the Company.

Essential Indicators

- 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	5	<ul style="list-style-type: none"> Health and Safety updates as part of business updates Briefing on BRSR Core including reasonable assurance and updates Session with expert on Perspectives on High-Performance Boards Session on Related party transactions and its updates 	100%
Key Managerial Personnel	4	<ul style="list-style-type: none"> Code of Business Conduct Treatment of Each Other Conflicts of Interest Right Environment Every Time 	100%
Employees other than BODs and KMPs	4	<ul style="list-style-type: none"> Code of Business Conduct Treatment of Each Other Conflicts of Interest Right Environment Every Time 	100%
Workers	4	<ul style="list-style-type: none"> Code of Business Conduct Treatment of Each Other Conflicts of Interest Right Environment Every Time 	100%

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

Monetary					
NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In INR) (Expected financial implication, if any due to compensation, penalty, etc.)	Brief of the Case	Has an Appeal been preferred? (Yes/No)	
Penalty/Fine					
Settlement		None			
Compounding fee					

Non-Monetary				
NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment				
Punishment		None		

*Disclosure is made on the basis of the materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the Company's website.

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

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

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

Yes.

The Company's Anti-Bribery and Prohibited Payments Policy applies to all employees as well as third-party agents acting on its behalf. The policy underscores the prohibition of bribery in any form during the course of business and reinforces the need to adhere to all applicable laws and regulations.

The policy is available under <https://www.cummins.com/en/in/investors/india-corporate-governance>.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors		
KMPs		
Employees		None
Workers		

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

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of Complaints received in relation to issues of Conflict of Interest of the Directors	None	NA	None	NA
Number of complaints received in relation to issues of Conflict of Interest of the 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 and conflicts of interest.

Not applicable

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	69	75

Average Accounts Payable (including capital creditors) are considered for the purpose of this ratio. Cost of goods/ services purchased includes all types of procurement including capex procurement as mentioned in the Industry Standards on reporting of BRSR Core released by SEBI.

Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicator in the table above for FY 2025-26.

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	1%	1%
	b. Number of trading houses where purchases are made from	23	16
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	95%	98%

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	16%	16%
	b. Number of dealers/distributors to whom sales are made	179	165
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	72%	72%
Share of RPTs In	a. Purchases (Purchases with related parties/Total Purchases)	52%	51%
	b. Sales (Sales to related parties/Total Sales)	17%	18%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)*	0%	0%
	d. Investments (Investments in related parties/Total Investments made)*	2%	3%

* Basis balances as at year ended

Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicator in the table above for FY 2025-26.

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
2 (For Suppliers)	ESG and BRSR awareness	Suppliers covering 76% of total spend of FY 2025-26

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

Yes.

The Company's Board of Directors follows a separate Code of Conduct. In accordance with applicable laws, directors are required to submit annual disclosures of their interests to ensure regulatory compliance, along with voluntary updates for any interim changes. These disclosures are reviewed and noted by the Board in subsequent meetings.

PRINCIPLE 2

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

The Company is committed to reducing its carbon footprint and doing more to use less of the world's natural resources. The three focus areas are: reducing greenhouse gas (GHG) and air emissions; using natural resources in the most sustainable way possible; helping communities address their major environmental challenges.

Essential Indicators

- 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.

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	58%	0%	Revenue expenditure on CPCB IV+ Genset Program which impacts emission norms
Capex	8%	19%	Capex spend includes investments made in projects for energy efficient processes, enhancing product development facility for current and new technologies, etc.

The Company, through its R&D and capex investments, is focused on moving towards a cleaner, greener planet by reducing its carbon footprint, both through the products it makes and how it makes them.

- Does the entity have procedures in place for sustainable sourcing? (Yes/No)
Yes.
The Company has procedures in place for sustainable sourcing.
 - If yes, what percentage of inputs were sourced sustainably?
70% of the total spend is through sustainable sourcing.
- Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.
The Company operates a remanufacturing facility in Phaltan, Maharashtra. The remanufacturing process comprises five key stages: disassembly, cleaning, inspection, salvage or reuse, and final assembly and testing.
- 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.

The Company is subject to Extended Producer Responsibility (EPR) in its capacities as a Plastic (Brand Owner and Importer) and a Battery (Producer). It meets its defined EPR obligations by procuring the required credits and filing annual returns in accordance with the applicable regulations for the relevant categories.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective/Assessments (LCA) for any of its products (for manufacturing industry) or its services (for services 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
281	Engine	19%	Cradle to Gate	No	No

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

Name of Product/Service	Description of the risk/concern	Action Taken
No significant social or environmental concerns/risks were identified.		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
	-	-

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)						
E-waste		-			-	
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
	-

PRINCIPLE 3

Businesses should respect and promote the well-being of all employees, including those in their value chains

The Company remains committed to employee well-being by promoting a diverse and inclusive work environment, encouraging participation of employees and their families in wellness initiatives, and strengthening talent management practices across performance, compensation, capability development, and learning opportunities through education assistance programs.

To support this commitment, the Company has implemented several initiatives, including:

- Regular health check-ups and counselling by qualified medical professionals
- Confidential support services provided by independent experts to help employees address mental health and personal challenges
- Life insurance coverage for employees
- Health insurance benefits for employees and their families
- Maternity and paternity benefits
- Employee Resource Groups (ERGs) focusing on diversity aspects such as gender, generation, culture, persons with disabilities (PWD), and LGBTQ+ inclusion
- Crèche facilities
- A structured occupational health and safety management system

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	933	933	100%	933	100%	NA	NA	933	100%	933	100%
Female	376	376	100%	376	100%	376	100%	NA	NA	376	100%
Total	1,309	1,309	100%	1,309	100%	376	29%	933	71%	1,309	100%
Other than Permanent employees											
Male	27	27	100%	27	100%	NA	NA	-	-	-	-
Female	6	6	100%	6	100%	6	100%	NA	NA	-	-
Total	33	33	100%	33	100%	6	18%	-	-	-	-

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	1,448	1,448	100%	1,448	100%	NA	NA	1,448	100%	1,448	100%
Female	331	331	100%	331	100%	331	100%	NA	NA	331	100%
Total	1,779	1,779	100%	1,779	100%	331	19%	1,448	81%	1,779	100%
Other than Permanent workers											
Male	1,808	1,808	100%	1,808	100%	NA	NA	-	-	-	-
Female	249	249	100%	249	100%	249	100%	NA	NA	-	-
Total	2,057	2,057	100%	2,057	100%	249	12%	-	-	-	-

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Cost incurred on well- being measures as a % of total revenue of the Company*	0.22%	0.23%

*includes spend toward well-being of permanent employees and workers. Spend toward well-being of other than permanent employees and workers are not ascertainable.

Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicator in the table above for FY 2025-26.

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

The Company's employees and workers are covered for retiral benefits as per eligibility defined under the applicable laws. The Company also creates awareness of schemes such as National Pension Scheme (NPS) which the employees can avail. Superannuation benefit is now provided as a voluntary benefit to employees starting July 2023.

Benefits	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	100%	100%	Yes	100%	100%	Yes
Superannuation*	100%	100%	Yes	100%	100%	Yes
NPS*	100%	100%	Yes	100%	100%	Yes

*Superannuation and NPS benefits are offered to 100% employees and workers, employee can voluntarily opt for the same. Corresponding contribution is deducted and deposited in case of 100% employees who have opted for the benefit.

3. Accessibility of workplaces:

Are the premises/offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard:

Yes.

The Company continues to take steps including modernization of its older facilities to improve accessibility to its facilities for differently abled employees and workers.

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

Yes.

The Equal Opportunity policy is available to the internal stakeholders on the intranet.

5. Return to work and Retention rates of permanent employees and workers that took parental leave:

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work Rate	Retention rate
Male	100%	82%	100%	94%
Female	100%	94%	100%	94%
Total	100%	87%	100%	94%

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes.
Other than Permanent Workers	All employees and workers of the Company, whether permanent or otherwise, can approach their Direct Managers or HR Business Partners as the primary channels for grievance redressal, in line with Company policy. The Company has established communication channels, infrastructure, and policies that enable employees and workers to raise concerns effectively.
Permanent Employees	Whistle-blowers can make protected disclosures through multiple avenues, including email, a dedicated telephone line, or written communication addressed to the Managing Director or the Chairperson of the Audit and Compliance Committee, as well as through the Ethics helpline or webpage available on the Company's website.
Other than Permanent Employees	In accordance with applicable laws, the Company has implemented a Whistle Blower Policy supported by a Non-Retaliation Policy, which provides safeguards to protect whistle-blowers from any form of retaliation

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total Employees/ Workers in Respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total	1,309	-	0%	1,254	-	0%
Permanent Employees						
- Male	933	-	0%	911	-	0%
- Female	376	-	0%	343	-	0%
Total Permanent Workers	1,779	456	26%	1,771	496	28%
- Male	1,448	456	31%	1,460	496	34%
- Female	331	-	0%	311	-	0%

8. Details of training given to employees and workers:

The trainings on health and safety measures and skill upgradation are gender agnostic and available to both male and female employees/workers.

Category	FY 2025-26					FY 2024-25				
	Current Financial Year					Previous Financial Year				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
No. (B)		% (B/A)	No. (C)	% (C/A)	No. (E)		% (E/D)	No. (F)	% (F/D)	
Employees										
Male	933	757	81%	897	96%	911	292	32%	828	91%
Female	376	330	88%	346	92%	343	71	21%	307	90%
Total	1,309	1,087	83%	1,243	95%	1,254	363	29%	1,135	91%
Workers										
Male	1,448	806	56%	582	40%	1,460	653	45%	1,177	81%
Female	331	254	77%	197	60%	311	149	48%	235	76%
Total	1,779	1,060	60%	779	44%	1,771	802	45%	1,412	80%

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	933	933	100%	911	911	100%
Female	376	376	100%	343	343	100%
Total	1,309	1,309	100%	1,254	1,254	100%
Workers						
Male	1,448	1,448	100%	1,460	1,460	100%
Female	331	331	100%	311	311	100%
Total	1,779	1,779	100%	1,771	1,771	100%

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

The Company has deployed an enterprise-wide occupational health and safety management system (HSEMS) aligned to ISO 45001.

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

The Company has implemented a standardized, tool-based Hazard Elimination Aspect Risk Transformation (H.E.A.R.T) process across all facilities to evaluate work-related hazards and risks for both routine and non-routine activities, in line with ISO 45001:2018. This is complemented by initiatives including Job Safety Assessments, HSE internal audits, "Find it, Fix it," and "Active Caring and Visual Literacy." These processes enable facilities to identify and manage critical risks proactively, improving health and safety outcomes for employees and visitors.

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

Yes.

The Company has implemented structured processes—including TBWS (Team Based Work System) forums, layered process audits, safety suggestions, ergonomics early reporting, and safety observation tours—to enable employees and workers to identify and report hazards. Further, safety committees are active at applicable manufacturing locations to evaluate and act on improvement opportunities raised by employee representatives.

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

Yes.

The Company ensures access to essential healthcare services across its facilities, including first aid resources, trained responders, independent counselling services for mental health and related concerns, medical insurance, and qualified medical professionals at designated locations.

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

Safety Incident/Number	Category*	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	1.59	0.40
	Workers	0.25	0.62
Total recordable work-related injuries	Employees	11	1
	Workers	4	11
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

*Including in the contract workforce

Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicators in the table above for FY 2025-26 other than on 'Total recordable work-related injuries'.

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

The Company has established an enterprise-wide Health, Safety and Environment (HSE) management system aligned with ISO 14001 and ISO 45001, structured around the Plan-Do-Check-Act (PDCA) cycle. In the planning phase, facilities adopt HSE policies supported by tools such as Hazard Elimination Aspect Risk Assessment (H.E.A.R.T). Implementation is driven through facility-specific operating procedures. Performance is monitored through continuous self-assessment, enabling corrective and preventive actions (CAPA) via defined processes and IT systems. Ongoing improvement is ensured through formal management review mechanisms.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	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	5,573	351	-	2,718	173	-
Health & Safety	112	37	-	341	91	-

A structured complaint collection process was introduced in FY 2023-24, offering employees and workers various channels to report concerns, including email, phone, site registers, and one-on-one interactions. This is complemented by group platforms such as employee committees, safety committees, staff meetings, TBWS forums, and facilitated discussions by leaders or HR. Together, these mechanisms support effective issue identification and resolution, with ongoing communication for unresolved matters and formal closure upon completion of corrective actions.

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%

The Company routinely assesses its plants and offices on key workplace parameters like working conditions, health and safety practices, prevention of child and involuntary labour, sexual harassment, non discrimination, minimum wages etc., through structured audits and reviews. The Company conducts periodic trainings in these areas to increase awareness and reinforce expectations. Employees and stakeholders are encouraged to report concerns or suspected violations through the Cummins Ethics Help Line, a secure and confidential reporting channel.

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 and safety practices and working conditions.

No significant risks or concerns were identified during the assessments of health and safety practices and working conditions during the year.

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.

The Company extends Life Insurance or equivalent compensatory package in the unfortunate event of death of an employee or a worker.

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

The Company reinforces compliance expectations through engagement with its value chain partners. The Supplier Code of Conduct requires vendors to adhere to all applicable laws and remain informed of relevant regulatory changes. Additionally, the Company conducts an annual process to obtain confirmation from suppliers regarding compliance with statutory obligations.

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

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
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.

Where employment is terminated for business reasons or through a Voluntary Retirement Plan (VRP), the Company extends support to impacted individuals through outplacement services, mental wellness programs, and compensation as per applicable internal policies.

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	Suppliers – 57% of total spend
Working conditions	Suppliers – 57% of total spend

These assessments are conducted to cover 100% of suppliers over a period of three years.

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.

Under the Eyes Open Audit program, all suppliers are assessed over a three-year cycle. No concerns were noted in supplier audits completed during FY 2025–26.

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 identifies key stakeholders through structured consultations with functional and business heads, in conjunction with its directors.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement Community Meetings, Notice Board, Website Other)	Frequency of engagement (Annually/Half yearly/Quarterly/ others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors (Shareholders/ Analysts)	No	<ul style="list-style-type: none"> • Press releases and media interactions • Emails, SMS, newspaper publications • AGM/EGM General meetings, meeting notices • Stock exchange filings • Analyst calls • Updates on the Company's website 	<ul style="list-style-type: none"> • Annually through annual report • Quarterly through financial results, analyst call; exchange notifications; • Continuous engagement: Investors page on website 	<ul style="list-style-type: none"> • To explain the financial results and/or other updates • To answer queries of investors/analysts on operations of the Company • To understand shareholder expectations
Employees and Workers (and their families)	No	<ul style="list-style-type: none"> • Emails • Notice boards • 1:1 meetings, plant meetings, townhalls • Project and operations reviews • Family days • Internal website • Social media webpages 	<ul style="list-style-type: none"> • Event based/ Continuous engagement 	<ul style="list-style-type: none"> • To provide operational and strategic updates • Career management • Learning opportunities • To build a safety culture and inculcating safe work practices among employees • To improve diversity and inclusion; employee engagement
Suppliers (including consultants)	No	<ul style="list-style-type: none"> • Individual meetings, conferences • Emails, telephone/ conference calls • Supplier visits 	<ul style="list-style-type: none"> • Event based/ Continuous engagement 	<ul style="list-style-type: none"> • To align on values, strategy and operational priorities • To resolve operational issues

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
Customers	No	<ul style="list-style-type: none"> • Meetings and conferences • Project related discussions, project management reviews • Customer visits • Sponsored events • Mailers; newsletters; brochures • Social media webpages • Surveys 	<ul style="list-style-type: none"> • Event based/ Continuous engagement Periodic customer satisfaction surveys 	<ul style="list-style-type: none"> • To understand business challenges • To identify improvement opportunities for the Company
Communities (Identified as part of the CSR initiatives)	Yes	<ul style="list-style-type: none"> • Community Meetings, Field Visits 	<ul style="list-style-type: none"> • Calendarized, ongoing engagement with periodic and pre-determined frequency which is done directly and through implementing organizations 	<ul style="list-style-type: none"> • To identify community needs through participatory consultations with implementing organizations • To review the progress of the program with the communities and address any concerns that the community may have with regards to the program implementation • To address concerns received through the formal grievance redressal mechanism • To educate the communities periodically through review meetings

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement Community Meetings, Notice Board, Website Other)	Frequency of engagement (Annually/Half yearly/Quarterly/ others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Government bodies (Center, State, Local)	No	<ul style="list-style-type: none"> Request For Information/ Request For Proposal/ presentations Project review meetings Surveys Consultative sessions Field visits Conferences and seminars Press releases and media interactions 	<ul style="list-style-type: none"> Event based/ Continuous engagement 	<ul style="list-style-type: none"> To understand areas for sustainable development To communicate the Company's performance and strategy To share and contribute to thought leadership and insights into public and business concerns To discuss the Company's response to business/ community issues as a corporate citizen
Academia	No	<ul style="list-style-type: none"> Emails Meetings Project Related Discussions 	<ul style="list-style-type: none"> Event based 	<ul style="list-style-type: none"> MOU signed to improve engagement between industry and academia To establish events to support academic institutes To research projects jointly for mutual benefit

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.

Stakeholder engagement and consultation are delegated by the Board and governed by the Company's operating policies. Material feedback from such engagements is periodically presented to the Board through Board or Committee meetings.

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

Yes.

The Company engages stakeholders on key material issues aligned with its strategic objectives through multiple channels, including notifications on emission norms and Participatory Rural Appraisals to guide CSR project selection.

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

The Company focuses on empowering vulnerable and marginalized groups through targeted interventions such as women's training and livelihood programs, healthcare access, and self-help groups, alongside educational support through scholarships and vocational training. It also works with partner organizations and drives initiatives in aspirational districts to promote holistic growth.

PRINCIPLE 5

Businesses should respect and promote human rights

The Company supports human rights and has a zero-tolerance policy on bonded, child or forced labor. It endeavors to provide equal opportunity to its employees while discouraging discrimination, harassment and retaliation. Online and classroom trainings on relevant topics related to Human Rights are conducted for all employees and workers.

Essential Indicators

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

Category	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	1,309	1,309	100%	1,254	1,254	100%
Other than permanent	33	33	100%	45	45	100%
Total Employees	1,342	1,342	100%	1,299	1,299	100%
Workers						
Permanent	1,779	1,779	100%	1,771	1,771	100%
Other than permanent	2,057	2,057	100%	2,159	2,159	100%
Total Workers	3,836	3,836	100%	3,930	3,930	100%

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

Category	Total (A)	FY 2025-26 Current Financial Year				Total (D)	FY 2024-25 Previous Financial Year			
		Equal to Minimum Wage		More than Minimum Wage			Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	1,309	-	-	1,309	100%	1,254	-	-	1,254	100%
- Male	933	-	-	933	100%	911	-	-	911	100%
- Female	376	-	-	376	100%	343	-	-	343	100%
Other than Permanent	33	-	-	33	100%	45	-	-	45	100%
- Male	27	-	-	27	100%	37	-	-	37	100%
- Female	6	-	-	6	100%	8	-	-	8	100%
Workers										
Permanent	1,779	-	-	1,779	100%	1,771	-	-	1,771	100%
- Male	1,448	-	-	1,448	100%	1,460	-	-	1,460	100%
- Female	331	-	-	331	100%	311	-	-	311	100%
Other than Permanent	2,057	1,640	80%	417	20%	2,159	1,713	79%	446	21%
- Male	1,808	1,453	80%	355	20%	1,959	1,566	80%	393	20%
- Female	249	187	75%	62	25%	200	147	74%	53	26%

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of Directors (BoD)	5	-#	6	2,109,761#
Key Managerial Personnel (KMP)	1	3,458,479	3	18,701,798#
Employees other than BoD and KMP	933	3,627,690	341	2,629,866
Workers	1,448	1,000,367	341	791,291

The median remuneration of BoD and KMP is not an annualized amount.

Notes:

- The remuneration of Non-Executive (other than Independent) Directors is Nil.
 - Remuneration details of BoD and KMPs are published as part of Annexure 10 to Directors Report.
- b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Gross wages paid to females as % of total wages	21%	20%

Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicator in the table above for FY 2025-26.

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.

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

The Company enables reporting of human rights and ethics concerns through a structured grievance redressal mechanism. Employees can approach managers or HR, or use anonymous channels such as a monitored voicemail box, the online platform (ethics.cummins.com), a toll-free number, and a QR code.

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

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	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	3	1		1	-	
Discrimination at workplace	6	-		-	-	
Child Labor	-	-		-	-	
Forced Labor/Involuntary Labor	-	-		-	-	
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:

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	2	1
Complaints on POSH as a % of female employees/workers	0.22%	0.12%
Complaints on POSH upheld	1	1

Included here are written complaints which are not anonymous, in line with the requirements for investigation per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. During the FY 2025-26, two cases have been reported, one case has been upheld (substantiated) and remaining one is work in progress as on 31st Mar'26.

Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicator in the table above for FY 2025-26.

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

The Company prohibits all forms of retaliation through its non-retaliation policy, protecting employees who report concerns or violations related to the Code of Business Conduct, Company policies, including Treatment of Each Other at Work, or the law.

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

Yes

10. Assessments for the year:

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

The Company monitors compliance with applicable human rights laws and policies through structured audits and reviews across plants and offices, covering areas such as working conditions, health and safety, prevention of child and forced labour, non-discrimination, sexual harassment, and wages. It also conducts regular training and encourages reporting through the Cummins Ethics Help Line, a secure and confidential channel.

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 risks/concerns were identified through the assessments.

Leadership Indicators

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

No significant concerns have been identified which necessitated introduction of new processes/modification of existing processes during FY 2025-26.

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

No separate human rights due-diligence was conducted besides the internal assessments during FY 2025-26.

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

Yes.

The Company continues to take steps including modernisation of its older facilities to improve accessibility to its facilities for differently abled visitors.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	Suppliers – 57% of total Spend
Discrimination at workplace	Suppliers – 57% of total Spend
Child Labor	Suppliers – 57% of total Spend
Forced/involuntary labor	Suppliers – 57% of total Spend
Wages	Nil
Others- please specify	None

These assessments are conducted to cover 100% of suppliers over a period of three years.

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

No significant risks/concerns were identified for those areas which were assessed during the year through various assessments.

PRINCIPLE 6

Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A) GJ	19,534	21,235
Total fuel consumption (B)	1,084	-
Energy consumption Through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	20,618	21,235
From non-renewable sources		
Total electricity consumption (D) GJ	95,123	92,124
Total fuel consumption (E) GJ	77,471	87,453
Energy consumption Through other sources (F) GJ	-	-
Total energy consumed from non-renewable sources (D+E+F)	172,594	179,577
Total energy consumed (A+B+C+D+E+F)	193,212	200,812
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations) (GJ/INR)	0.0000016	0.0000020
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP) (GJ/INR adjusted for PPP)	0.0000329	0.0000408
Energy intensity in terms of physical Output (GJ per unit)	1.3060	1.4538
Energy intensity (optional) – the relevant metric may be selected by the entity		
a. Intensity per manhours worked	0.02	0.02
b. Intensity per Facility Size GJ/[sq.m]	0.36	0.36
c. Intensity GJ per Head count	37.31	38.40

Percentage of energy consumed through renewable sources with respect to the total energy consumed is 10.67% in FY 2025-26 as compared to 10.57% in FY 2024-25.

Intensity in terms of physical output of products is computed by considering number of equivalent units manufactured/assembled by the Company.

The Purchasing Power Parity (PPP) factor considered is 20.34 as per IMF (FY 2024-25: 20.66 as per OECD).

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

Yes, reasonable assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP on the indicators in the table above, other than the optional indicators.

- 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.

The PAT scheme of the Government of India is not applicable to the Company.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	2,241	2,203
(ii) Groundwater	67,855	55,688
(iii) Third party water	109,532	120,026
(iv) Seawater/desalinated water	-	-
(v) Others	1,967	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	181,595	177,917
Total volume of water consumption (in kilolitres)	179,627	176,041
Water intensity per rupee of turnover (Total water consumption/Revenue from operations) (KL/INR)	0.0000015	0.0000017
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP) (KL/INR adjusted for PPP)	0.0000306	0.0000358
Water intensity in terms of physical Output (KL per unit)	1.2142	1.2745
Water intensity (optional) – the relevant metric may be selected by the Entity		
a. Intensity KL per manhours worked	0.02	0.02
b. Intensity KL per Facility Size/[sq.m]	0.34	0.32
c. Intensity KL per Head count	34.69	33.67

Surface water reported in the table includes harvested rainwater.

Intensity in terms of physical output of products is computed by considering number of equivalent units manufactured/assembled by the Company.

The Purchasing Power Parity (PPP) factor considered is 20.34 (FY 2024-25: 20.66 as per OECD).

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

Yes, reasonable assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP on the indicators in the table above, other than the optional indicators.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(ii) To Groundwater	-	-
- No treatment	93	103
- With treatment – please specify level of Treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	1,876	1,773
- With treatment – please specify level of Treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of Treatment	-	-
Total water discharged (in kilolitres)	1,969	1,876

Domestic water discharge for sites where actual data is not available has been estimated as 80% of the water withdrawal based on CPCB report dated September 4, 2013.

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

Yes, reasonable assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP on the indicators in the table above, other than the optional indicators.

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

Yes.

The Company has installed effluent treatment plants across multiple manufacturing sites, with 100% of treated water recycled at facilities with Zero Liquid Discharge systems. All sewage is treated in in-house plants, and the recycled water is used for irrigation, HVAC, and flushing.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	Kg	140,777	152,111
Sox	Kg	35	38
Particulate matter (PM)	Kg	9,882	10,676
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	Kg	15,681	18,599
Hazardous air pollutants (HAP)	NA	NA	NA
Others—please specify	NA	NA	NA

Sox emission calculations for FY 2024–25 have been aligned for consistency with FY 2025–26 reporting.

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

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	6,458	7,541
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	18,751	18,548
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations) (MT CO ₂ e/INR)		0.00000021	0.00000026
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP) (MT CO ₂ e/INR adjusted for PPP)		0.00000043	0.00000053
Total Scope 1 and Scope 2 emission intensity in terms of physical output (MT CO₂e per unit)		0.1704	0.1889
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			
a. Intensity per manhours worked		0.0024	0.0025
b. Intensity per Facility Size/[sq.m]		0.05	0.05
c. Intensity per Head count		4.87	4.99

The Company has reported GHG emissions with reference to the latest Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (GHG Protocol).

Scope 1 emissions emission factors are as per Intergovernmental Panel on Climate Change (IPCC) sixth Assessment Report.

The biogenic CO₂ emissions from combustion of biodiesel is 76.74 MT (FY 2024-25: NIL).

Scope 2 emissions (location-based) are reported with grid emission factor from Version 21 of the Central Electrical Authority's (CEA) CO₂ database.

Intensity in terms of physical output of products is computed by considering number of equivalent units manufactured/assembled by the Company.

The Purchasing Power Parity (PPP) factor considered is 20.34. (FY 2024-25: 20.66 as per OECD).

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

Yes, reasonable assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP on the indicators in the table above, other than the optional indicators.

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

Yes.

The Company undertakes a range of greenhouse gas reduction initiatives, including the development of digitized energy monitoring systems and dashboards, replacement of legacy manufacturing equipment with more energy-efficient alternatives, increased adoption of solar power across sites, and integration of HSE considerations into design processes. These efforts are further supported by initiatives focused on improving HVAC and lighting efficiency, reducing and recycling waste, and lowering water consumption. The Company also promotes employee awareness to help identify additional opportunities for reducing greenhouse gas emissions.

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	103.93	131.48
E-waste (B)	17.46	34.03
Bio-medical waste (C)	0.03	0.03
Construction and demolition waste (D)	1,989.10	723.10
Battery waste (E)	1.36	6.34
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	406.43	421.77
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	5,278.21	5,399.67
Total (A + B + C + D + E + F + G + H)	7,796.52	6,716.42
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations) (MT/INR)	0.0000001	0.0000001
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP) (MT/INR adjusted for PPP)	0.0000013	0.0000014

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Waste intensity in terms of physical output (MT per unit)	0.0527	0.0486
Waste intensity (optional) - the relevant metric may be selected by the entity		
Manhours	0.0007	0.0006
Facility size/[sq.m]	0.0147	0.0121
Headcount	1.50	1.28
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	5,430.00	6,564.31
(ii) Re-used	1,025.45	-
(iii) Other recovery operations	-	-
Total	6,455.45	6,564.31
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	93.07	118.50
(ii) Landfilling	-	-
(iii) Other disposal operations	232.50	-
Total	325.57	118.50

Intensity in terms of physical output of products is computed by considering number of equivalent units manufactured/assembled by the Company.

The method of disposal of waste is as per the certificates received from respective waste traders/handlers/aggregators. Where such certificates are not available, the waste generated is assumed to be disposed through 'other disposal operations'.

The Purchasing Power Parity (PPP) factor considered is 20.34.(FY 2024-25: 20.66 as per OECD).

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

Yes, reasonable assurance has been carried out by Price Waterhouse & Co Chartered Accountants LLP on the indicators in the table above, other than the optional indicators.

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

The Company's waste management practices are guided by the principles of reduce, reuse, recycle, and recovery. Under its 'Design for HSE' initiative, efforts are made to address waste at its source. A cross-functional strategy is adopted to reduce waste, involving process redesign, improved segregation systems, active employee participation, and supplier collaboration. The Company continues to make capital investments to strengthen waste reduction and recycling efforts, and has also reduced hazardous waste generation through the use of alternative materials and product substitutions.

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

S. No.	Location of operations/offices	Type of Operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
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The Company has no facilities in ecologically sensitive areas.

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
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No EIA required for any of the Company's facilities.

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

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

The Company does not have any of its facilities located in areas of water stress.

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater/desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		Not Applicable
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed/turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		Not Applicable
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

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

The Company does not have any of its facilities located in areas of water stress and hence independent assessments are not carried out.

2. Please provide details of total Scope 3 emissions and its intensity, in the following format:

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ Equivalent		
Total Scope 3 emissions per rupee of turnover			-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

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

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

The Company has no facilities in ecologically sensitive areas.

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

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
The company continues to take initiatives to create products with better fuel efficiency, etc.	-	

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

Yes. The Company's governance framework includes a comprehensive Business Continuity Management (BCM) system aligned with international standards such as ISO 22301:2012. The BCM approach focuses on building resilience by identifying potential risks and understanding their impact on business operations, while enabling structured response and recovery planning. This helps protect the Company's interests, stakeholders, and reputation, and supports continuity of value-creating activities. The Company continues to strengthen resilience practices and improve preparedness across its locations to ensure effective response and recovery.

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

Not available

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

Not available

- 8 a. Green credits generated or procured by the entity

- 8 b. Green credits generated or procured by top ten value chain partners (in terms of value of purchases and sales respectively)

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 a member of 8 trade and industry chamber/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.	Confederation of Indian Industry (CII)	National
2.	Society of Indian Automobile Manufacturers (SIAM)	National
3.	US-India Strategic Partnership Forum (USISPF)	National
4.	Automotive Research Association of India (ARAI)	National
5.	Indo American Chamber of Commerce	National
6.	Indian Construction Equipment Manufacturers Association	National
7.	Indian Foundation for Quality Management	National
8.	Data Security Council of India (DSCI)	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
No adverse order has been received by the Company.		

Leadership Indicators

1. Details of public 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
-					

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.

No land acquisition activities were undertaken by the Company during the year that required compliance with Social Impact Assessment provisions under the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013, as amended.

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 INR)
Not applicable						

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

The Company enables community members at its facilities to raise grievances through designated representatives or a dedicated email ID. The CSR team, working through the Cummins India Foundation and in collaboration with NGO partners, anchors community engagement and grievance redressal for CSR projects. Important concerns are reviewed at the CSR Committee and Board levels, with subsequent actions taken in line with their guidance. The Company also provides an ethics helpline that allows stakeholders, including local communities, to report concerns anonymously across a range of issues, including ethics and compliance.

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

	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Directly sourced from MSMEs/small producers	18%	18%
Directly from within India	86%	88%

Cost of goods/services purchased includes all types of procurement including capex procurement as provided in the Industry Standards on reporting of BRSR Core released by SEBI. Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicator in the table above for FY 2025-26.

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

Location	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Rural	–	–
Semi-urban	9.8%	9.1%
Urban	4.5%	4.5%
Metropolitan	85.7%	86.4%

Place of employment is categorized as per RBI Classification System - rural/semi-urban/urban/metropolitan.

As per the clarification provided in the Industry Standards on reporting of BRSR Core released by SEBI, in addition to the permanent employees, gross wages paid to other than permanent employees/workers have also been considered for both years. Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the indicator in the table above for FY 2025-26.

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 impact identified	Corrective action taken
–	–

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

Sr. No	State	Aspirational District	Amount spent (in INR)
1	Jharkhand	Ranchi	19,922,796
2	Jharkhand	Khunti	9,500,000
3	Madhya Pradesh	Vidisha	7,077,440
4	Madhya Pradesh	Guna	9,702,804
5	Madhya Pradesh	Damoh	14,797,711
6	Maharashtra	Nandurbar	23,500,000
7	Maharashtra	Dharashiv	22,785,893

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

No. The Company is impartial in its supplier selection and procurement processes

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

The Company is impartial in its supplier selection and procurement processes.

- (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
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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
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No adverse orders received by the Company during the year.

6. Details of beneficiaries of CSR Projects:

The Company carries out its CSR activities through Cummins India Foundation. The Company focuses on three priority areas: Education, Environment and Equity while also undertaking other strategic projects. Following table depicts the proportion of beneficiaries from various CSR projects and belonging to the vulnerable and marginalized groups.

S.No	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
A	Education		
1	Nurturing Brilliance	562	26%
2	Technical Education for Communities	1,936	17%
3	Cummins College of Engineering for Women	980	100%
B	Environment		
1	Monsoon Resilient Maharashtra	27,170	96%
2	Urban Water Resilience	8,400	0%
3	Zero Waste Communities	237,327	5%
4	Cleaner Air Better Life	15,000	0%
C	Equity		
1	Cummins Model village program under Rural Development	90,297	93%
2	Cummins Support to NGOs under Local Community Care	133	100%
3	Phaltan Model Town	14,698	64%
4	Women's Initiatives in India	21,954	89%

PRINCIPLE 9

Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

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

Customers can engage with the Company through multiple platforms, including a Customer Relationship Management (CRM) mobile application, 24x7 toll-free helpline, email, and periodic meetings.

The Company follows a structured approach to resolve issues, focusing on timely and effective outcomes, while enabling customers to share real-time feedback on the resolution process. Regular monthly reviews with dealers, sales and service heads, and GOEM teams are held to assess concerns and plan corrective actions. The Company also conducts random Net Promoter Score (NPS) surveys with end users to evaluate customer experience and implement improvements.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%. The Company's product manuals include key disclosures related to safety, operational precautions, and emission certifications for engines and generators. In addition, they provide guidance on recycling and disassembly processes and highlight the importance of complying with applicable regulations.
Safe and responsible usage	
Recycling and/or safe disposal	

- Number of consumer complaints in respect of the following:

	FY 2025-26 (Current Financial Year)		Remarks	FY 2024-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	Not applicable	-	-	Not applicable
Advertising	-	-		-	-	
Cyber-security	-	-		-	-	
Delivery of essential Services	-	-		-	-	
Restrictive Trade Practices	-	-		-	-	
Unfair Trade Practices	-	-		-	-	
Other	1,086	85		1,325	94	

- Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls	-	No instances of product recall.
Forced recalls	-	

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

Yes. The Policies related to cyber security and data privacy are available to the internal stakeholders on the intranet.

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.

The Company has not identified any incidents leading to regulatory issues/penalties from cyber security and data privacy of customers during the year.

7. Provide the following information relating to data breaches:
- a. Number of instances of data breaches
 - b. Percentage of data breaches involving personally identifiable information of customers
 - c. Impact, if any, of the data breaches

There were no incidents of data breach for the Company during FY 2025-26.

Reasonable Assurance has been undertaken by Price Waterhouse & Co Chartered Accountants LLP, on the 'Percentage of data breaches involving personally identifiable information of customers above'.

Leadership Indicators

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

The information related to the products sold and services rendered by the Company are available on the Company website at - <https://www.cummins.com/en/in/investors/india-investors-overview>

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

The Company ensures that Operations and Maintenance manuals include comprehensive guidance on the safe and responsible use of products and services. This is complemented by regular training programs and sessions conducted for customers to reinforce safe usage.

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

The Company has not been classified as an essential service provider under the Essential Services Act.

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

No. The Company does not display product information on the product over and above what is mandated as per local laws.

Yes. The Company conducts periodic customer satisfaction surveys for major products and services.

Independent Practitioner's Reasonable Assurance Report on Identified Sustainability Information in Cummins India Limited's Business Responsibility and Sustainability Report pursuant to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Cummins India Limited

We have undertaken to perform a reasonable assurance engagement for Cummins India Limited (the "Company") vide our Engagement Letter dated February 10, 2026, in respect of the agreed Sustainability Information referred in "Identified Sustainability Information" paragraph below (the "Identified Sustainability Information") in accordance with the Criteria stated in the "Criteria" paragraph below. The Identified Sustainability Information is included in the Business Responsibility and Sustainability Report ("BRSR") section in the Annual Report of the Company for the financial year ended March 31, 2026, pursuant to the requirement of Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "LODR Regulations"). This engagement was conducted by a team comprising assurance practitioners and environment experts.

Identified Sustainability Information

The Identified Sustainability Information for the financial year ended March 31, 2026, is summarised in Appendix 1 to this report.

Our reasonable assurance engagement was only with respect to the Identified Sustainability Information included in the BRSR of the Company for the financial year ended March 31, 2026.

Criteria

The criteria used by the Company to prepare the Identified Sustainability Information is the "BRSR Core", which is a subset of the BRSR, consisting of a set of Key Performance Indicators ("KPIs")/ metrics under nine Environmental, Social and Governance ("ESG") attributes, as per the format of BRSR Core specified in Annexure 17A read with the format of BRSR and the guidance note given in Annexure 16 and 17, respectively, of the Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, and the 'Industry Standards on Reporting of BRSR Core' issued by the Securities and Exchange Board of India ("SEBI") vide circular SEBI/HO/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024 (collectively referred to as the "SEBI Circulars").

Management's Responsibilities

The Company's Management is responsible for determining the Reporting Boundary of the BRSR, and for selecting or establishing suitable criteria for preparing the Identified Sustainability Information, taking into account applicable laws and regulations including the SEBI Circulars, related to reporting on the Identified Sustainability Information, identification of key aspects, engagement with stakeholders, and content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation, and maintenance of internal control relevant to the preparation of the BRSR, and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error. The Management and the Board of Directors of the Company are also responsible for overseeing the Company's compliance with the requirements of LODR Regulations and the SEBI Circulars in relation to the BRSR Core.

Inherent Limitations in preparing the Identified Sustainability Information

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability

between entities. In addition, Greenhouse Gas (“GHG”) quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Our Independence and Quality Control

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) and the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standard Board for Accountants (“IESBA Code”), which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Price Waterhouse & Co Chartered Accountants LLP (the “Firm”) applies Standard on Quality Control 1, “Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements”, the International Standard on Quality Management (“ISQM”) 1 “Quality Management for Firms that perform Audits or Reviews of Financials Statements, or Other Assurance or Related Services Engagements” and ISQM 2 “Engagement Quality reviews”, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Practitioner’s Responsibilities

Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information based on the procedures we have performed and the evidence we have obtained.

We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (“SSAE”) 3000, “Assurance Engagements on Sustainability Information” and the Standard on Assurance Engagements (“SAE”) 3410, “Assurance Engagements on Greenhouse Gas Statements”, both issued by the Sustainability Reporting Standards Board of the ICAI, and the International Standard on Assurance Engagement (“ISAE”) 3000 (Revised), “Assurance Engagements other than Audits or Reviews of Historical Financial Information” and the ISAE 3410 “Assurance Engagements on Greenhouse Gas Statements”, both issued by the International Auditing and Assurance Standards Board (collectively referred to as “the Standards”).

These Standards require that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information is prepared, in all material respects, in accordance with the Criteria. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances and evaluating the overall presentation of the Identified Sustainability Information.

The procedures we performed were based on our professional judgement, and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures referred above, we:

- Obtained an understanding of the Identified Sustainability Information and related disclosures.
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and / or measurements of the Identified Sustainability Information.
- Made enquiries of Company’s management, including the various teams such as Sustainability team, Human Resource team, etc., and those with responsibility for managing the Company’s BRSR.

- Obtained an understanding and performed an evaluation of the design of the key systems, processes, and controls for managing, recording and reporting on the Identified Sustainability Information within the standalone reporting boundary (as mentioned in the BRSR). This did not include testing the operating effectiveness of management systems and controls.
- Based on above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures.
- Checked the consolidation for various sites and corporate office within the standalone reporting boundary (as mentioned in the BRSR) for ensuring the completeness of data being reported.
- Performed substantive testing on a sample basis of the Identified Sustainability Information for various sites and corporate office within the standalone reporting boundary (as mentioned in the BRSR) to verify that data had been appropriately measured with underlying documents recorded, collated and reported. This includes assessing the records and performed testing including recalculation of sample data to establish an assurance trail.
- Assessed the level of adherence to the BRSR Core format issued by SEBI and followed by the Company in preparing the BRSR.
- Assessed the BRSR, for detecting, on a test basis, any major anomalies between the information reported in the BRSR on performance with respect to Identified Sustainability Information and relevant source data/information.
- Where applicable for the Identified Sustainability Information in the BRSR, we have relied on the information in the audited standalone financial statements of the Company for the year ended March 31, 2026 and the underlying books and records.
- Evaluated the reasonableness and appropriateness of significant estimates and judgements made by the Management in the preparation of the Identified Sustainable Information.
- Obtained written representations from the Company's Management.

Exclusions

Our reasonable assurance scope excludes the following and, therefore, we do not express an opinion on the same:

- Operations of the Company other than the Identified Sustainability Information listed in Appendix 1 to this report.
- Aspects of the BRSR and data/ information (qualitative or quantitative) included in the BRSR other than the Identified Sustainability Information.
- Data and information outside the defined reporting period, i.e., the financial year ended March 31, 2026.
- The statements that describe expression of opinion, belief, aspiration, expectation, aim or future intentions provided by the Company and testing or assessing any forward-looking assertions and/ or data.

Opinion

Based on the procedures performed and the evidence obtained, the Company's Identified Sustainability Information summarised in Appendix 1 to this report and included in the BRSR for the financial year ended March 31, 2026, are prepared, in all material respects, in accordance with the Criteria specified in the "Criteria" section of our report.

Restriction on Use

Our obligations in respect of this report are entirely separate from, and our responsibility and liability is in no way changed by, any other role we may have (or may have had) as auditors of the Company or otherwise. Nothing in this report, nor anything said or done in the course of or in connection with the services that are the subject of this report, will extend any duty of care we may have in our capacity as auditor of the Company.

This report has been issued at the request of the Board of Directors of the Company to whom it is addressed, solely to enable them to comply with the requirements of the SEBI Circulars and LODR Regulations, on reporting Company's sustainability performance and activities, and for publishing the same as a part of BRSR forming part of Company's Annual Report, which will be published on the Company's website. Our report should not be used for any other purpose or by any person other than the addressee of our report. Price Waterhouse & Co Chartered Accountants LLP does not accept or assume any liability or any duty of care for any other purpose or to any person other than the Company.

For Price Waterhouse & Co Chartered Accountants LLP
Firm Registration Number: 304026E/E300009

Hirak Patwa
Partner
Membership Number: 128990
UDIN: 26128990UQMESH3858

Place: Ahmedabad
Date: May 27, 2026

Appendix 1

Identified Sustainability Information (BRSR Core Indicators)

S. No.	Principle/ Indicator Reference*	Attribute	Parameters (KPIs) Assured
1.	Principle 6 – E7	Green-house gas (GHG) footprint	1. Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) 2. Total Scope 2 emissions (Break-up of the GHG (CO ₂ e) into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) 3. GHG Emission Intensity (Scope 1 +2) a) Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP b) Total Scope 1 and Scope 2 emissions (MT) / Total Output of Product or Services
2.	Principle 6 – E3 Principle 6 – E4	Water footprint	1. Total water consumption 2. Water consumption intensity a) Water Intensity per rupee of turnover adjusted for PPP b) Water Intensity in terms of physical output 3. Water Discharge by destination and levels of treatment
3.	Principle 6 – E1	Energy Footprint	1. Total Energy Consumed 2. % of energy consumed from renewable sources 3. Energy intensity a) Energy Intensity per rupee of turnover adjusted for PPP b) Energy Intensity in terms of physical output
4.	Principle 6 – E9	Embracing circularity- details related to waste management by the entity	1. Plastic waste (A) 2. E-waste (B) 3. Bio-medical waste (C) 4. Construction and demolition waste (D) 5. Battery waste (E) 6. Radioactive waste (F) 7. Other Hazardous waste (G) 8. Other Non-hazardous waste generated (H) 9. Total waste generated (A+B + C + D + E + F + G + H) 10. Waste intensity a) Waste Intensity per rupee of turnover adjusted for PPP b) Waste Intensity in terms of physical output 11. For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations 12. For each category of waste generated, total waste disposed by nature of disposal method

S. No.	Principle/ Indicator Reference*	Attribute	Parameters (KPIs) Assured
5.	Principle 3 – E1 (c) Principle 3 – E11	Enhancing employee wellbeing and Safety	<ol style="list-style-type: none"> 1. Spending on measures towards well-being of employees and workers- cost incurred as a % of total revenue of the company. 2. Details of safety related incidents for employees and workers (including contract-workforce) <ol style="list-style-type: none"> a) Number of Permanent Disabilities b) Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) c) No. of fatalities
6.	Principle 5 – E3 (b) Principle 5 – E7	Enabling Gender Diversity in Business	<ol style="list-style-type: none"> 1. Gross wages paid to females as a % of wages paid 2. Complaints on POSH <ol style="list-style-type: none"> a) Total Complaints on Sexual Harassment (POSH) reported. b) Complaints on POSH as a % of female employees / workers c) Complaints on POSH upheld
7.	Principle 8 – E4 Principle 8 – E5	Enabling Inclusive Development	<ol style="list-style-type: none"> 1. Input material sourced from following sources as % of total purchases –Directly sourced from MSMEs/ small producers and directly from within India. 2. Job creation in smaller towns- wages paid to people employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost
8.	Principle 9 – E7 Principle 1 – E8	Fairness in Engaging with Customers and Suppliers	<ol style="list-style-type: none"> 1. Instances involving loss/ breach of data of customers as a percentage of total data breaches or cyber security events. 2. Number of days of accounts payable
9.	Principle 1 – E9	Open-ness of business	<ol style="list-style-type: none"> 1. Concentration of purchases & sales done with trading houses, dealers, and related parties <ol style="list-style-type: none"> a) Purchases from trading houses as % of total purchases b) Number of trading houses where purchases are made from c) Purchases from top 10 trading houses as % of total purchases from trading houses d) Sales to dealers / distributors as % of total sales e) Number of dealers / distributors to whom sales are made f) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors 2. Loans and advances & investments with related parties. Share of RPTs (as respective %age) in <ul style="list-style-type: none"> - Purchases - Sales - Loans & advances - Investments

Notes:

*'E' denotes Essential Indicator