We Help The World Play Safe

Date: August 25, 2026

BSE Limited,	The National Stock Exchange of India Ltd,
Phiroze Jeejeebhoy Towers,	"Exchange Plaza", 5th Floor,
Dalai Street,	Bandra - Kurla Complex, Bandra (East),
Mumbai - 400 001	Mumbai - 400051
Scrip Code: 530843	Symbol: CUPID

Subject: Business Responsibility and Sustainability Reporting ("BRSR") for the Financial Year 2025-26

Dear Sir/Ma'am,

Pursuant to Regulation 34 of 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 Financial Year 2025-26, which also forms part of the Annual Report for Financial Year 2025-26.

This intimation is also being uploaded on the Company's website at https://www.cupidlimited.com/

This is for your information and records.

Thanking you.
For Cupid Limited

HARDIK MEGHJI CHANDRA
Digitally signed by HARDIK MEGHJI CHANDRA
Date: 2026.08.25 21:40:53 +05'30'

Hardik Chandra
Company Secretary and Compliance Officer
Encl: As above

Annexure - Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the Listed Entity

S . No.	Required Information	
1	Corporate Identity Number (CIN) of the Listed Entity	L25193MH1993PLC070846
2	Name of the Listed Entity	M/s Cupid Limited
3	Year of incorporation	1993
4	Registered office address	A-68, M.I.D.C. Sinnar, Malegaon, Nashik, Maharashtra, India, 422113
5	Corporate address	A-68, M.I.D.C. Sinnar, Malegaon, Nashik, Maharashtra, India, 422113
6	E-mail	info@cupidlimited.com
7	Telephone	02551-230280
8	Website	https://www.cupidlimited.com
9	Financial year for which reporting is being done	01st April, 2025 to 31st March, 2026
10	Financial year for which reporting is being done	1. BSE Limited (BSE) 2. The National Stock Exchange of India Ltd. (NSE)
11	Paid-up Capital	Paid up Capital as on March 31, 2026: 1,34,46,60,700 Equity Shares having Face value of Re 1/- each.
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any	Mr. Hardik Chandra / Mrs. Lata Rasal - cs@cupidlimited.com / hrd@cupidlimited.com. Tel. 02551-230280.
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	The disclosures under this report are made on a standalone basis.* Note: *The wholly owned subsidiary in the UAE has been excluded from the reporting boundary as it is currently non-operative.
14	Name of assurance Provider	Not Applicable for the reporting period
15	Type of assurance obtained	Not Applicable for the reporting period

II. Products/Services

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

S. No.	Description of Main Activity	Description of Business	% of Turnover of the entity
1	Manufacturing	Chemical and Chemical products, Pharmaceuticals, Medicinal chemical and botanical products.	77.55
2	Trading of Finished Goods	Procurement and sale of sexual wellness and healthcare products, including condoms, lubricants,	22.45

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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	Female Condom	22193	17.27
2	Male Condom	22193	53.16
3	IVD Sales	20299	2.24
4	Perfumes	20237	4.88
5	Deodorants	20237	21.16

III. Operations

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

Location	Number	Number of offices	Total
National	1	2	3
International	0	1	1

19. Market served by the entity

a	Number of locations	
	Locations	Number
	National (No. of states)	27
	International (No. of Countries)	46
b.	What is the contribution of exports as a percentage of the total turnover of the entity?	59.30
c	A brief on type of customers	Cupid Ltd. caters to a diverse customer base across both B2B (Business-to-Business) and B2C (Business-to-Consumer) segments. Its clientele includes reputed international organizations such as the United Nations Population Fund (UNFPA) and leading NGOs, including Population Services International (PSI), International Dispensary Association (IDA Foundation), etc. In addition, the Company's branded products are distributed through an extensive network of wholesalers and retailers across India and international markets.

IV. Employees

20.a Details as at the end of Financial Year:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	182	161	88.00	21	12.00
2.	Other than Permanent	6	4	67.00	2	33.00
3.	Total employees (D + E)	188	165	88.00	23	12.00

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S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
WORKERS						
4	Permanent (F)	35	35	100.00	0	0.00
5	Other than Permanent	3	3	100.00	0	0.00
6	Total workers (F + G)	38	38	100.00	0	0.00

b. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	The Company does not have any employees identified as persons with disabilities				
2.	Other than Permanent					
3.	Total differently abled					
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	The Company does not have any employees identified as persons with disabilities				
5.	Other than permanent					
6.	Total differently abled					

21. Participation / Inclusion / Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors*	7	1	14%
Key Management Personnel**	3	-	0%

Note: *BoD Includes: 1 Chairman & Managing Director, 1 Executive Director, 5 Independent Directors.
**KMP Includes: Managing Director, Chief Financial Officer and Company Secretary

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Particulars	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	13.09	8	10.8	14.42	14.28	14.35	7.11	6.45	7.02
Permanent Workers	0	0	0	5.5	0	5.5	0	0	0

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V. Holding, Subsidiary and Associate Companies (including joint ventures)

23 Name of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiaries / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate	% 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	Cupid Invesco Limited	Wholly Owned Subsidiary	100%	The entity is presently non-operational.

VI. CSR Details

24	(i)	Whether CSR is applicable as persection 135 of Companies Act, 2013: (Yes/No)	Yes
	(ii)	Turnover (in ₹)	350,98,96,956.79
	(iii)	Networth (in ₹)	450,84,86,730.11

VII. Transparency and Disclosures Compliances

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Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web- link for grievance redress policy)	FY 2025-26 (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, the Company maintains active engagement with the local community through its Corporate Social Responsibility (CSR) initiatives. Community requirements are assessed through regular interactions with stakeholders, and the feedback received is considered while designing and implementing its ongoing social welfare and development programmes.	0	0	-	0	0	-
Investors (other than shareholders)	Yes, the Company has implemented the SEBI-prescribed SCORES platform, which enables shareholders to submit their grievances electronically through the online portal. Complaints received from shareholders are handled and resolved by the Company and its Registrar and Transfer Agent (RTA) in compliance with the grievance redressal framework prescribed by SEBI	0	0	-	0	0	-

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Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If yes, then provide web- link for grievance redress policy)	FY 2025-26 (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
Shareholders	Shareholde complaints are addressed by the Registrar and Transfer Agent (RTA) and the Company n accordance with the mechanism prescribed by SEBI.	0	0	All complaints were addressed and resolved in a stipulated time period.	5	0	-
Employees and workers	Yes, the Company has a formal grievance redressal mechanism for all employees and workers, as provided in the Human Resources (HR) Manual. Grievances may be raised through email, telephone, or anonymously via a complaint box, with escalation to HR and, where necessary, to the Chief Operating Officer (COO).	0	0	-	0	0	-
Customers	Yes, the Company has established an effective mechanism for addressing consumer complaints and feedback through channels such as email and WhatsApp. All complaints are promptly reviewed and resolved through appropriate measures, including video calls or personal visits, depending on the nature of the complaint.	10	0	All the complaints were resolved in a timely manner.-	2	0	All the complaints were resolved in a timely manner.-
Value Chain Partners (including customers)	Yes, stakeholders can reach the Company through the telephone number and email address available on its official website.	0	0	-	0	0	-

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

Please specify the material environmental and social issues relating to responsible business conduct and sustainability that pose risks or create opportunities for the Company. Also provide the rationale for identifying these issues, the measures adopted to mitigate the risks or leverage the opportunities, and their financial implications, in the format provided below.

S. No.	Material issue identified	Indicate whether risk or opportunity	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
1	Occupational Health & Safety	Risk	Ensuring occupational health and safety is critical to safeguarding employee well-being and maintaining uninterrupted operations across the Company's facilities.	Conducting Hazard Identification and Risk Assessment (HIRA), enforcing Permit to Work (PTW) systems, providing Personal Protective Equipment (PPE), and carrying out periodic safety audits.	Negative if not managed — potential for workplace injuries, regulatory penalties, and reduced employee morale and productivity.
2	Environmental Compliance	Risk	Non-compliance with applicable environmental laws and regulations could expose the Company to legal action, operational disruption, and reputational damage.	Regular monitoring of regulatory requirements and compliance status, timely renewal of statutory consents/ authorizations, and periodic internal compliance audits.	Negative if not managed — potential for penalties, operational restrictions, and reputational loss.
3	Hazardous Waste Management	Risk	Improper handling, storage, or disposal of hazardous waste generated from operations can result in environmental contamination and regulatory non-compliance.	Safe on-site storage of hazardous waste, disposal only through authorized recyclers/ disposal facilities, and maintenance of Form-3/Manifest documentation as required under the Hazardous Waste Management Rules.	Negative if not managed — potential for environmental damage, regulatory penalties, and reputational loss.
4	Energy Efficiency	Opportunity	Adoption of energy-efficient practices can reduce operational costs and the Company's overall environmental footprint, supporting long-term sustainability.	Implementation of LED lighting and other energy-efficient equipment, along with monitoring of energy consumption across facilities.	Positive — potential for reduced energy costs and a lower carbon footprint.

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S. No.	Material issue identified	Indicate whether risk or opportunity	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
5	Water Conservation	Opportunity	Efficient water management supports sustainable operations and reduces the Company's dependence on freshwater resources.	Implementation of water reuse and recycling systems, along with regular monitoring of water consumption across facilities.	Positive — potential for reduced water costs and improved resource efficiency.
6	Fire & Emergency Preparedness	Risk	Inadequate fire safety preparedness could endanger employee safety, damage Company assets, and disrupt business continuity.	Conducting regular mock drills and fire safety inspections, and maintaining fire-fighting equipment and systems in working condition.	Negative if not managed — potential for loss of life, asset damage, and business disruption.
7	Climate Change	Risk	Climate change presents risks including increased regulatory requirements, resource scarcity, and potential disruption to Company operations.	Implementing energy conservation measures, efficient resource management practices, and initiatives to reduce greenhouse gas emissions.	Negative if not managed — potential for increased compliance costs and operational disruption.
8	Pollution Prevention	Opportunity	Proactive pollution control enhances the Company's environmental performance and strengthens regulatory and stakeholder confidence.	Implementation of emission control systems and waste reduction initiatives across operations.	Positive — potential for improved regulatory standing and reduced environmental liabilities.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions			P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes											
1	a	Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b	Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

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c Web Link of the Policies, if available

S.NO	Name of Policy	Link to Policy	Which Principle each policies goes into
1	Code of Conduct for Board Members & Senior Management of the Company	https://www.cupidlimited.com/corporate-governance/	P1
2	Code of Conduct for Prevention of Insider Trading	https Code of Conduct for Board Members & Senior Management of theCompany://www.cupidlimited.com/corporate-governance/	P1
3	Code of Practices and Procedures for Fair Disclosure	https://www.cupidlimited.com/corporate-governance/	P1, P7
4	Related party transaction policy	https://www.cupidlimited.com/corporate-governance/	P1, P4
5	Whistleblower Policy	https://www.cupidlimited.com/corporate-governance/	P1, P5
6	Nomination and Remuneration Policy	https://www.cupidlimited.com/corporate-governance/	P1, P3, P5
7	Corporate Social Responsibility Policy	https://www.cupidlimited.com/corporate-governance/	P4, P8
8	Risk Management Policy	https://www.cupidlimited.com/corporate-governance/	P1, P6
9	Performance Evaluation Policy	https://www.cupidlimited.com/corporate-governance/	P1, P3
10	Policy on orderly succession for appointments to the board and senior management	https://www.cupidlimited.com/corporate-governance/	P1, P3
11	Policy on Prevention of Documents	https://www.cupidlimited.com/corporate-governance/	P1, P9
12	Policy for determination of Materiality of Events or Information	https://www.cupidlimited.com/corporate-governance/	P1, P4
13	Declaration of Independence by Independent Directors	https://www.cupidlimited.com/corporate-governance/	P1
14	Policy of Prevention of Sexual Harassment at Workplace	https://www.cupidlimited.com/corporate-governance/	P3, P5
15	Familiarization Program	https://www.cupidlimited.com/corporate-governance/	P1, P3
16	Dividend Distribution Policy	https://www.cupidlimited.com/corporate-governance/	P1, P4
17	Anti-Discrimination Policy	Intranet	P3, P5
18	Health and Safety Policy	Intranet	P3, P5, P6
19	Hazard Identification and Risk Assessment	Intranet	P3, P6
20	Problem Resolution/ Grievance	Intranet	P3, P4, P5, P8

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S.NO	Name of Policy	Link to Policy	Which Principle each policies goes into
21	Gifting Policy	Intranet	P1
22	HR Policy	Intranet	P3, P5, P7
23	Child Labour Policy	Intranet	P3, P5
24	Policy on Internal Financial Control	Intranet	P1, P4
25	No forced or compulsory labour policy	Intranet	P3, P5
26	Performance Evaluation of Independent Directors	Intranet	P1
27	Purchasing Policy	Intranet	P2, P6
28	Acceptable use of Computer/Mobile Assets	Intranet	P1, P9
29	Information Security Policy	Intranet	P1, P9
30	Policy on Internal Financial Control	Intranet	P1, P4

2	Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	No	No	No	No	No	No	No	No
4	Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company has obtained several important certifications demonstrating compliance with international quality, safety, and regulatory requirements. These include ISO 9001:2015 and ISO 13485:2016 for Quality Management Systems, ISO 14001:2015 for Environmental Management Systems, and manufacturing licences for male and female condoms, lubricants, and IVDs issued by CDSCO and FDA. The Company also holds Brazil GMP (ANVISA), Ghana GMP, EC Certificates for male and female condoms, SABS certifications (SANS 25841:2011 and SANS 4074:2017), UNFPA prequalification, and USFDA 510(k) clearance							
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is committed to Environmental, Social, and Governance (ESG) principles and has established short-term and long-term sustainability objectives supported by measurable key performance indicators (KPIs). Its ESG initiatives focus on areas such as climate action, energy efficiency, and emission reduction. The Company also prioritizes the health and safety of its employees and workers while promoting ethical business practices through a strong governance framework that upholds transparency, accountability, and integrity across the organization.							
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.								

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7. Governance, leadership and oversigh

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)	I am delighted to present the Company's Business Responsibility and Sustainability Report (BRSR). This report represents an important step in our commitment to embedding Environmental, Social, and Governance (ESG) principles into our business operations, with a particular focus on our core product portfolio comprising condoms, in-vitro diagnostics (IVDs), and lubricants. As a Company serving both B2B and B2C markets, we acknowledge the increasing need to align our business strategies with evolving environmental and social expectations. We have established clear sustainability goals focused on reducing our environmental impact, promoting a diverse and safe workplace, and enhancing governance through greater transparency and accountability. Although this report reflects the early stage of our ESG journey, we remain committed to continuous improvement and active engagement with our stakeholders. By adopting responsible business practices, we strive to achieve sustainable growth and create long-term value for all stakeholders.

8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Aditya Kumar Halwasiya (Chairman & Managing Director) info@cupidlimited.com
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.	The Board of Directors of the Company is primarily responsible for overseeing and taking decisions on sustainability-related matters.

10. Details of Review of NGRBCs by the Company:

<table>
<tr><th rowspan="2">Subject for Review</th><th colspan="9">Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee</th><th colspan="9">Frequency (Annually/Half yearly/ Quarterly/ Any other – please specify)</th></tr>
<tr><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th></tr>
<tr><td>Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)</td><td colspan="9">As part of its regular governance process, the Board reviews the Company's Business Responsibility policies annually, or more frequently if required. The review includes assessing the effectiveness of these policies and implementing any necessary revisions to the policies and related procedures.</td><td colspan="9">The review is conducted annually or whenever necessary, depending on the nature and urgency of the matter.

The review is conducted annually or whenever considered necessary, depending on the nature and urgency of the matter.</td></tr>
<tr><td>Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances</td><td colspan="9">Yes, the Company complies with all applicable regulatory requirements, and the Managing Director (MD) submits a Statutory Compliance Certificate to the Board of Directors confirming compliance with the relevant laws.</td><td colspan="9">The review is conducted annually or whenever considered necessary, depending on the nature and urgency of the matter.</td></tr>
</table>

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		P1	P2	P3	P4	P5	P6	P7	P8	P9
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	Yes, the Company has established robust review mechanisms and internal audit processes to monitor the implementation of its key policies. The adequacy and effectiveness of these policies with respect to the BRSR framework have been independently evaluated by BSC Advisors, a leading independent consulting firm..								

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

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

Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programs
Board of Directors	7	Company process, Product Details, Process Flow	100.00%
Key Managerial Personnel	7	Company process, Product Detail, Process Flow	100.00%
Employees other than BoD and KMPs	15	Employee Health & Safety, QMS, GDP, Data Management and Analysis, GMP etc.	60%
Workers	4	Employee Health & Safety, QMS, Equipment Knowledge.	100%
Any Other	0	NIL	0%

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

   The Company, including its Directors and/or Key Managerial Personnel (KMPs), has been evaluated against the thresholds defined in the Materiality Policy with respect to any fines, penalties, punishments, awards, compounding fees, or settlement amounts paid during the financial year.

Monetary					
Particulars	**NGRBC Principle**	**Name of the regulatory/ enforcement agencies/judicial institutions**	**Amount (In INR)**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Board of Directors	Nil				
Key Managerial Personnel					
Employees other than BoD and KMPs					
Non-monetary					
	NGRBC Principle	**Name of the regulatory/ enforcement agencies/judicial institutions**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**	
Imprisonment	NIL				
Punishment					

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

4.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
No Appeal or Revision were preferred in the reporting year.	
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.	Cupid Ltd. does not have a standalone Anti-Bribery or Anti-Corruption Policy. However, these matters are addressed through the Company's Whistleblower Policy, which provides a comprehensive framework for reporting unethical conduct and improper practices. The policy covers issues such as bribery, corruption, fraud, financial misconduct, regulatory non-compliance, and breaches of the Company's internal policies and ethical standards. It also establishes a secure and confidential mechanism for employees and other stakeholders to report genuine concerns without fear of retaliation. Through this framework, the Company demonstrates its commitment to upholding the highest standards of ethics, integrity, transparency, and accountability in all its business operations Website Link: https://www.cupidlimited.com/corporate-governance/

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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 25-26 (Current Financial Year)	FY 24-25 (Previous Financial Year)
Directors	No law enforcement action was taken against the Company for bribery or corruption during the reporting period.	
KMPs		
Employees		
Worker		

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

	FY 25-26 (Current Financial Year)		FY 24-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	The Company did not receive any complaints related to conflicts of interest during the reporting year or the previous year.			
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 of corruption and conflicts of interest.	Not Applicable, as the Company did not record any incidents relating to conflicts of interest, corruption, fines, penalties, or actions initiated by regulatory authorities, law enforcement agencies, or judicial institutions during the reporting year. Consequently, there are no instance which shall require any investigations or corrective measures.

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

Number of days of accounts payables (Accounts payable *365) / Cost of goods/services procured) in the following format:		
	FY 25-26 (Current Financial Year)	FY 24-25 (Previous Financial Year)
Number of days of accounts payables	99.85	22.23

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

Parameter	Metrics	FY 25-26 (Current Financial Year)	FY24-25(Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0.00	0.00
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a. Sales to dealers / distributors as % of tota sales	0	0
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0	0

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Parameter	Metrics	FY 25-26 (Current Financial Year)	FY24-25(Previous Financial Year)
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0	0
	b. Sales (Sales to related parties / Total Sales)	0	0
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.505494	0.270446
	d. Investments (Investments in related parties / Total Investments made): Wholly owned Subsidiary in UAE.	0.002419	0.001990

Leadership Indicators

1. Awareness programs 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	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
No formal awareness programmes were conducted for value chain partners during the reporting period. The above training sessions were conducted for Company employees only. Relevant requirements were communicated to suppliers and other business partners through agreements, audits, and routine business interactions.	Nil	Nil

2

Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.	Yes, the Company has established robust procedures to identify, prevent, and effectively manage conflicts of interest involving members of the Board. Website Link: https://www.cupidlimited.com/corporate-governance/

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

Essential Indicators

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

	FY 25 -26 (Current Financial Year)	FY 24-25(Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	13%	12%	Enhanced product safety by incorporating advanced safety features in condoms, initiated research and development of biodegradable packaging solutions, and strengthened the safety profile of diagnostic reagents.
Capex	12%	7%	The Company integrates environmental protection controls within its regular asset creation and capital layouts, including managing full-scale processing upgrades like effluent and sewage treatment structures (ETP/STP) and LED light transitions.

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2	**Does the entity have procedures in place for sustainable sourcing? (Yes/ No) If yes, what percentage of inputs were sourced sustainably?**	Yes, The primary raw material utilized for the company's core product manufacturing is Natural Latex, which is a 100% natural and renewable resource. The company ensures that its sourcing processes align with environmental management standards, encouraging sustainable practices across the supply chain. Yes, the Company has established robust sustainable sourcing practices. Suppliers are required to submit signed environmental declarations affirming their commitment to pollution prevention, efficient energy use, conservation of natural resources, and waste minimisation. In addition, suppliers are expected to maintain certification under the ISO 14001:2015 Environmental Management System. The Company further strengthens these initiatives through stringent operational controls and periodic mock drills to enhance on-site emergency preparedness and environmental compliance across its supply chain.

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

The Company has established appropriate processes for the safe reclamation and end-of-life management of its products across various waste categories. Waste is segregated and disposed of in accordance with applicable environmental laws and regulatory requirements. The Company follows approved procedures to ensure responsible waste handling and environmentally sound disposal practices. All waste is carefully segregated and disposed of in compliance with applicable state and national regulations. Reclamation is carried out through authorized channels, including EPR-registered plastic recyclers, certified e-waste vendors, and hazardous waste handlers approved by the Maharashtra Pollution Control Board (MPCB).

Particulars	Process Description
(a) Plastics (including packaging)	The Company has implemented a structured Extended Producer Responsibility (EPR) mechanism in accordance with the Plastic Waste Management Rules and is registered with the Central Pollution Control Board (CPCB) as a Brand Owner (Registration No. BO-16-000-06-AAACC2389K-25). Under this framework, plastic waste, including packaging materials introduced into the market, is systematically collected and channelled through CPCB- and MPCB-authorised waste processing agencies for environmentally responsible collection, recycling, and disposal. These authorised agencies process plastic waste in compliance with applicable regulatory requirements and environmental standards, reflecting the Company's commitment to responsible waste management and sustainable environmental practices.
(b) E-waste	The Company manages electronic waste in accordance with the E-Waste Management Rules as a Bulk Consumer and has established a structured process for its safe collection, handling, and disposal. Electronic waste, including obsolete equipment, components, information technology and telecommunication devices, and consumer electronics, is systematically identified, segregated, recorded, and channelised to Maharashtra Pollution Control Board (MPCB)-authorised recyclers, including Mahalaxmi E-Recycle Pvt. Ltd. These authorised agencies are responsible for the safe dismantling, recycling, recovery, and environmentally sound disposal of e-waste in compliance with applicable regulatory requirements and recognised environmental standards. This process helps minimise the risks associated with hazardous substances, prevents improper disposal and landfill contamination, promotes resource recovery through responsible recycling, and demonstrates the Company's commitment to regulatory compliance, responsible waste management, and long-term environmental sustainability.

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(c) Hazardous waste	The Company manages hazardous waste in strict compliance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules and has established a structured process for its safe handling, storage, transportation, and disposal. Hazardous waste generated during operational activities, including chemical sludge from the Waste Water/Effluent Treatment Plant (ETP), is systematically collected, segregated, and stored at designated locations within the facility before being dispatched through authorised channels. Such waste is transferred only to MPCB- and CPCB-authorised Common Hazardous Waste Treatment, Storage, and Disposal Facilities (CHWTSDF), where it is treated and disposed of in accordance with applicable regulatory requirements. This process helps minimise environmental risks, protects public health, ensures regulatory compliance, and reinforces the Company's commitment to responsible hazardous waste management and sustainable environmental practices. The Company manages hazardous waste in strict compliance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules. Hazardous waste generated from its operations, including chemical sludge from the Effluent Treatment Plant (ETP), is systematically collected and stored within the facility in accordance with prescribed safety protocols. The waste is subsequently transported to Maharashtra Pollution Control Board (MPCB) and Central Pollution Control Board (CPCB)-authorised Common Hazardous Waste Treatment, Storage, and Disposal Facilities (CHWTSDF) for scientific treatment, storage, and disposal. These authorised facilities ensure that hazardous waste is managed in an environmentally sound manner, safeguarding both public health and the environment while ensuring full compliance with applicable regulatory requirements.
(d) Other waste	The Company follows a systematic approach to the management of non-hazardous and miscellaneous waste generated from its operations. Waste streams, including rejected products, non-hazardous cotton waste, corrugated boxes, paper waste, cleaned plastic drums, and other miscellaneous waste, are segregated at source based on their nature and recyclability. Such waste is subsequently handed over or sold to authorised local recyclers, scrap merchants, or other authorised waste management agencies for recycling, treatment, or commercial re-utilisation, as applicable. This structured waste management process ensures compliance with applicable environmental regulations while promoting resource recovery, waste minimisation, and a reduced environmental footprint.

4	**Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/ No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**	Yes, Extended Producer Responsibility (EPR) for plastic packaging is applicable to the company's business activities. The entity is officially registered with the Central Pollution Control Board (CPCB) as a Brand Owner under Registration Number BO-16-000-06-AAACC2389K-25. The company's waste collection and fulfillment strategies are fully aligned and in strict compliance with the target-bound EPR Action Plan approved by and submitted to the Central Pollution Control Board. The required targets for the post-consumer plastic packaging waste introduced into the market are systematically fulfilled, tracked, and reported through centralized online regulatory mechanisms in coordination with approved plastic waste processors.

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Leadership

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format? Pre fill from Products and services Q14p**

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment wasconducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)
22193	Condoms	70.43	While the Company has not formally conducted a structured Life Cycle Assessment (LCA) for its products during the reporting period, the company remains fully committed to environmental sustainability and continually operates under strict compliance with environmental standards as part of its certified Environmental Management System (ISO 14001:2015)	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 the product / service	Description of the risk / concern	Action taken
Condoms	Disposal of latex condoms may contribute to plastic-like waste in the environment	Initiated and upgraded research into biodegradable condoms. Conducted awareness campaigns on safe disposal methods
Rubber Prophylactics	Water Pollution Risk: Generation of trade effluent during the manufacturing process represents a potential environmental concern for water resources if left untreated	Effluent Treatment: The company operates a fully functional Effluent Treatment Plant (ETP) to treat all trade effluent. Parameters like pH, BOD, COD, and TDS are strictly monitored and maintained well within the permissible limits prescribed by the Pollution Control Board.
Rubber Prophylactics	Hazardous Waste Risk: Generation of chemical sludge from wastewater treatment facilities can lead to soil or environmental contamination if not scientifically managed.	Hazardous Waste Risk: Generation of chemical sludge from wastewater treatment facilities can lead to soil or environmental contamination if not scientifically managed.
Rubber Prophylactics	Plastic Packaging Waste Risk: Post-consumer disposal of plastic packaging used for products poses a landfill contamination risk if neglected.	EPR Fulfillment: The entity has a comprehensive Extended Producer Responsibility (EPR) registration (BO-16-000-06-AAACC2389K-25) with the CPCB to safely channelize, collect, and recycle post-consumer plastic packaging waste.

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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 25 -26 (Current Financial Year)	FY 24-25(Previous Financial Year)
	0.00%	0.00%
The percentage of recycled or reused input materials to the total materials used in production or service delivery is Nil, as the products are not designed for reuse or recycling.		

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 25-26 (Current Financial Year)			FY 24-25 (Previous Financial Year)		
	Reused	Recycled	Safely Disposed	Reused	Recycled	Safely Disposed
Plastics (including packaging)	**0**	**54.2**	**0**	**0**	**0**	**1.63**
E-waste	**0**	**0**	**0**	**0**	**0**	**0.00**
Hazardous waste	**0**	**0**	**3.52**	**0**	**0**	**3.74**
Other	**0**	**0**	**2.81**	**0**	**0**	**0.20**
Note: Currently, the waste generated is neither reused nor recycled. However, all waste is safely disposed of through authorized vendors in compliance with applicable regulatory norms.						

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
Surgical & Medical Products (including Prophylactics)	100%
Not Applicable, as the nature of products does not allow for reclamation or reuse of products or their packaging materials after sale	

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

Essential Indicators

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

Category	Total	% of employees covered by									
		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	177	177	100%	177	100%	0	0	0	0%	-	0
Female	24	24	100%	24	100%	1	4.166667	0	0%	-	0
Total	201	201	100%	201	100%	0	0	0	0%	-	0
Other Permanent Employees											
Male	2	2	100%	2	100%	0	0	0	0	0	0
Female	1	1	100%	1	100%	0	0	0	0	0	0
Total	3	3	100%	3	100%	0	0	0	0	0	0

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

Category	Total	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B / A)	Numbe r (C)	%(C / A)	Number (D)	%(D / A)	Number (E)	%(E /A)	Number (F)	% (F / A)
Permanent workers											
Male	35	35	100%	35	100%	0	0	0	0	0	0
Female	0	0	0%	0	0%	0	0	0	0	0	0
Total	35	35	100%	35	100%	0	0	0	0	0	0
Other Permanent Employees											
Male	3	3	100%	3	100%	0	0	0	0	0	0
Female	0	0	0%	0	0%	0	0	0	0	0	0
Total	3	3	100%	3	100%	0	0	0	0	0	0

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

	FY 25-26 (Current Financial Year)	FY 24-25 (Previous Financial Year)
Cost incurred on wellbeing measures as a % of total revenue of the company	0.00	0.57

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

Benefits	FY 25-26 (Current Financial Year)			FY 24-25 (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	100.00	100	Y	100.00	100.00	Y
Gratuity	100.00	100	Y	100.00	100.00	Y
ESI	100.00	100	Y	100.00	100.00	Y
Others (Mediclaim & Accident Insurance)	100.00	100	Y	100.00	100.00	NA

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, Premises / offices is accessible and suitable for differently abled employees and workers. Yes, the Company has implemented appropriate measures to enhance accessibility across its premises and offices for differently abled employees and workers, in accordance with the provisions of the Rights of Persons with Disabilities Act, 2016. Infrastructure and support facilities, including railings, wheelchairs, and stretchers, have been provided to improve mobility, facilitate safe access, and foster an inclusive, accessible, and supportive workplace environment.
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.**	Cupid Limited has implemented an Anti-Discrimination Policy which covers aspects of Equal Opportunity Policy as envisaged under the Rights of Persons with Disabilities Act, 2016. The policy is available on the Company's intranet, and it promotes fair and equitable treatment of all employees and prospective candidates, irrespective of gender, race, disability, or any other protected characteristic. The policy promotes equal opportunity by ensuring fair access to employment, career advancement, training and development, and a safe and inclusive work environment for all.

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	0%	100.00%	0%	100.00%
Female	0%	100.00%	0%	100.00%
Total	0%	100.00%	0%	100.00%
Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.				

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	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes, the Company has established a structured grievance redressal mechanism for all categories of employees and workers, as set out in its HR Manual. Employees and workers may raise their concerns directly with the Human Resources (HR) Department through designated communication channels, including email and telephone. The grievance resolution process follows a defined escalation framework, beginning with the concerned Department Head, followed by the HR Department, and, where necessary, the Chief Operating Officer (COO). In addition, the Company has provided a complaint box to enable employees and workers to submit grievances anonymously, thereby encouraging the reporting of concerns in a confidential and secure manner.
Other than Permanent	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 25-26 (Current Financial Year)			FY 24-25 (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 Permanent Employees	0	0	0	0	0	0
Male	0	0	0.00	0	0	0.00
Female	0	0	0.00	0	0	0.00
Total Permanent Workers	35	35	100.00	35	35	100.00
Male	35	35	100.00	35	35	100.00
Female	0	0	0.00	0	0	0.00

8. Details of training given to employees and workers:

Category		FY 2025-26 (Current Financial Year)			FY 2024-25 (Current Financial Year)				
	Total (A)	On Health and safety measures	On Skill Upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		% (B/A)	No. (C)	% (C/A)		No.(E)	% (E/D)	No. (F)	% (F/D)
Employees									
Male	179	100.00	45	25.1	165	165	100.00	37	22.40
Female	25	100.00	6	24.0	23	23	100.00	9	39.10
Total	204	100.00	51	25.0	188	188	100.00	46	24.5
Workers									
Male	35	100.00	35	100	35	35	100.00	5	0.14%
Female	0	100.00	0	0.00	0	0	100.00	0	0.00
Total	35	100.00	35	100	35	35	100.00	5	0.14%

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

Category	FY 25-26 (Current Financial Year)			FY 24-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (c)	No. (D)	% (D / C)
Employees						
Male	179	179	100.00	165	165	100.00
Female	25	25	100.00	23	23	100.00
Total	204	204	100.00	188	188	100.00
Workers						
Male	35	35	100.00	35	35	100.00
Female	0	0	0	0	0	0
Total	35	35	100.00	35	35	100.00

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 established an Occupational Health and Safety Management System (OHSMS) aimed at fostering the health, safety, and overall well-being of its workforce. This system operates under the Company's Health & Safety Policy and encompasses hazard and risk identification, emergency preparedness and response mechanisms, safety training and awareness initiatives, incident reporting and investigation procedures, and adherence to relevant legal and regulatory requirements. By following this organized framework, the Company aims to sustain a safe, healthy, and secure working environment throughout all its operations.

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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 employs a systematic Permit to Work (PTW) System to identify and assess work-related hazards effectively, whether during routine or non-routine activities. Under this system, respective department heads and safety officers are tasked with completing authorization forms that specify the nature of the work to be performed and the associated risks. This forward-looking system enables the identification and evaluation of hazards prior to the commencement of any work, thereby contributing to risk mitigation and strengthening a culture of safety in the workplace.
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 established clear mechanisms that enable workers to report work-related hazards and withdraw from unsafe conditions. Employees have access to Suggestion Boxes located at multiple points across the premises, allowing them to confidentially raise safety concerns, report incidents, or suggest improvements — ensuring convenient and anonymous participation for all staff. Additionally, the Whistle Blower Policy offers a formal and secure avenue for reporting unsafe practices, hazardous conditions, or breaches of safety standards, free from the risk of retaliation. Together, these mechanisms foster a proactive safety culture and enable employees to give priority to their own well-being.
d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	No, the Company does not provide dedicated non-occupational medical or healthcare services. That said, an on-site Occupational Health Centre is maintained to cater to employees' health needs arising from workplace-related conditions. This facility offers prompt medical support for job-related health issues and emergencies, thereby safeguarding employee well-being within the context of occupational health and safety.

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

Safety Incident/Number	Category	FY 25-26	Return to work rate
Lost Time Injury Frequency Rate (LTIFR) (per one million-	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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12	**Describe the measures taken by the entity to ensure a safe and healthy workplace.**	Cupid Ltd. has instituted a comprehensive measures aimed at ensuring a safe and healthy working environment for its employees. These measures include the periodic upkeep of fire extinguishers and first aid boxes throughout the premises, as well as the designation of accountable personnel to handle emergencies occurring outside regular working hours. A well-defined Disaster Management Procedure is in place and is regularly reinforced through mock drills. The Company also keeps track of workplace lighting and noise levels to ensure conditions remain safe and comfortable. Safety & Environment Committee oversees environmental compliance and promotes awareness on related matters. Employees undergo regular medical check-ups, and safe operational practices are upheld through a clearly defined Material Handling SOP. Furthermore, an active Safety Committee consistently reviews and strengthens safety practices, all under the guidance of a comprehensive Health & Safety Policy that reflects the Company's dedication to employee welfare.

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

Category	FY 25-26 (Current Financial Year)			FY 24-25 (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 Condition	0	0	NA	0	0	NA
Health and Safety	0	0	NA	0	0	NA

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	100.00
Working Conditions	100.00

15	Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.	No significant risks have been identified to date, and consequently, no corrective actions have been necessary. However, as a precautionary step to further strengthen workplace safety, the Company has introduced an Interlock System together with thorough safety measures in the production area.

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Essential 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)	The company does not have a formal life insurance or compensatory package specifically for cases of death among its Employees and Workers; however, the Company remains committed to reviewing and enhancing employee welfare benefits over time.
2	Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.	Cupid Ltd. ensures proper deduction and deposit of statutory dues by its value chain partners through a thorough verification process. This involves reviewing PF challans, ESIC records, and relevant receipts to confirm timely and accurate compliance with all statutory requirements.

3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:0

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

4		
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)**	The Company does not currently have a formal transition assistance programme aimed at supporting continued employability after retirement or separation from employment, however it places strong emphasis on ensuring the timely and complete settlement of all applicable statutory retirement and terminal benefits — including Employee Provident Fund (EPF), Gratuity, and Leave Encashment — thereby facilitating a smooth and secure financial transition for outgoing employees.

5. Details on assessment of value chain partners:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100.00
Working Conditions	100.00

6. Please indicate the Number of complaints relating to child labour, forced labour, involuntary labour, sexual harassment in the last financial year and pending, as on the end of the financial year:

Sr. No.	Category	No of complaints filed during	FY 2025-26
1	Child labour/forced labour/ involuntary labour	No such complaints were received for any of the reporting year.	
2	Sexual harassment		
3	Discriminatory employment		

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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 internal and external stakeholders, assesses their impact on the business, and prioritizes engagement to understand and address their expectations and concerns, Continuous structured engagement through multiple channels has enabled us to build stronger relationships and align our organizational strategy with stakeholder needs.

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 & Marginalize d 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 – pleasespecify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
There are currently no stakeholder groups identified as vulnerable or marginalized within the scope of the Company's operations; thus, stakeholder-specific engagement in this context is not applicable.				

	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.	No formal consultation mechanism exists between stakeholders and the Board concerning economic, environmental, and social matters, as such an arrangement is not deemed applicable given the Company's scale and nature of operations.
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.	The Company has not put in place a formal mechanism for stakeholder consultation with the Board on economic, environmental, and social matters. Accordingly, this section is currently not applicable.
3	Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.	No specific engagement initiatives were carried out with vulnerable or marginalized stakeholder groups during the reporting period, as no such groups have been identified within the Company's operational scope.

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PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

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

Category	FY 25-26 (Current Financial Year)			FY 24-25 (Previous Financial Year)		
	Total (A)	No. employee's workers covered (B)	% (B/A)	Total (C)	No. employee's workers covered (D)	% (D/C)
Employees						
Permanent	**201**	**201**	**100.00**	**182**	**182**	**100.00**
Other than permanent	**3**	**3**	**100.00**	**6**	**6**	**100.00**
Total	**204**	**204**	**100.00**	**188**	**188**	**100.00**
Workers						
Permanent	35	35	100.00	35	35	100.00
Other than permanent	3	3	100.00	3	3	100.00
Total	38	38	100.00	38	38	100.00

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

Category	FY 25-26 (Current Financial Year)					FY 24-25 (Previous Financial Year)				
	Total (A)	Equ al to Min imu m Wages		More than minimum wages		Total (D)	Equal to Minimum Wages		% (D/C)	
		Nos (B)	%(B/A)	Nos(C)	%(B/A		Nos (E)	%(E/D)	Nos (F)	%(F/D)
Employees										
Permanent	201	0	0	201	100.00	182	0	0	182	100.0
Male	177	0	0	177	100.00	161	0	0	161	100.0
Female	24	0	0	24	100.00	21	0	0	21	100.0
Other than permanent	3	0	0	3	100.00	6	6	100	6	100.0
Male	2	0	0	2	100.00	4	4	100	4	100.0
Female	1	0	0	1	100.00	2	2	100	2	100.0
Workers										
Permanent	35	0	0	35	100.00	35	0	0	35	100.0
Male	35	0	0	35	100.00	35	0	0	35	100.0
Female	0	0	0	0	100.00	0	0	0	0	100.0
Other than permanent	3	0	0	3	100.00	3	0	0	3	100.0
Male	3	0	0	3	100.00	3	0	0	3	100.0
Female	0	0	0	0	100.00	0	0	0	0	100.0

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3 **Details of remuneration/salary/wages, in the following format:**

a. Median remuneration / wages:				
Category	**Male**		**Female**	
	Number	**Median remuneration /salary/wages of respective category**	**Number**	**Median remuneration/ salary/ wages of respectivecategory**
Employees				
Board of Directors (BoD)	**0**	**0**	**0**	**0**
Key Managerial Personnel (KMP)	**3**	**16,01,980**	**0**	**0**
Employees other than BoD and KMP	**192**	**14,29,138**	**25**	**9,01,591**
Workers	**35**	**6,49,531**	**0**	**0**

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:		
	FY 25-26 Current Financial Year	**FY 24-25 Previous Financial Year**
Gross wages paid to females as % of total wages	7.62%	6.99%

4	**Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)**	Yes, the Company has established appropriate mechanisms and designated personnel to address human rights concerns arising from its operations. These include an anonymous suggestion box, a POSH Committee for addressing workplace harassment, a formal Grievance Redressal Policy, and the HR Head, who oversees the implementation and effective functioning of these mechanisms.

5	**Describe the internal mechanisms in place to redress grievances related to human rights issues.**	The Company has established robust mechanisms to address human rights-related grievances through its Grievance Redressal Policy, POSH (Prevention of Sexual Harassment) Policy, and Whistleblower Policy. These policies provide structured and confidential reporting channels, protect individuals against retaliation, and ensure that all complaints are investigated and resolved in a fair and transparent manner.

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

Category	FY 25-26 (Current Financial Year)			FY 24-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Pending resolution at the end of year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/ Involuntary	0	0	-	0	0	-
Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other human						
rights related issues	0	0	-	0	0	-

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

	FY 25-26 (Current Financial Year)	FY 24-25 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	No complaints were received under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 for any of the reporting years.	
Complaints on POSH as a % of female employees / workers		
Complaints on POSH upheld		

8	**Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.**	The Company has established appropriate safeguards to protect complainants from retaliation in cases of discrimination and harassment. Its POSH (Prevention of Sexual Harassment) Policy and Grievance Policy ensure that complaints are handled confidentially and that individuals raising genuine concerns are protected from victimisation or any adverse action.
9	**Do human rights requirements form part of your business agreements and contracts? (Yes/No)**	At present, the Company's business agreements and contracts do not specifically include human rights clauses. However, the Company remains committed to incorporating such provisions in the future, where appropriate, in line with responsible business practices and stakeholder expectations.

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

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100.00
Forced/involuntary labour	100.00
Sexual harassment	100.00
Discrimination at workplace	100.00
Wages	100.00

11	Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.	To mitigate identified human rights risks, the Company has implemented appropriate corrective measures. Contractor agreements prohibit the engagement of child labour, and Aadhaar verification is carried out during onboarding to ensure compliance with minimum age requirements. The Company has also implemented a POSH (Prevention of Sexual Harassment) Policy, supported by periodic reviews with an external NGO, to promote a safe, ethical, and compliant workplace.

	Leadership Indicators	
1	Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints	The Company has established a formal grievance redressal procedure for addressing human rights concerns. Grievances are initially reported to the immediate Supervisor or Head of Department (HOD). If unresolved, they are escalated to the Senior Manager, followed by the HR Department, and finally to the Chief Operating Officer (COO) for resolution.
2	Details of the scope and coverage of any Human rights due-diligence conducted.	All Company policies and procedures are approved by the Board of Directors, its Committees, or Senior Management, as applicable. These policies are periodically reviewed to ensure their continued effectiveness, relevance, and compliance with applicable laws and regulatory requirements.
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 has taken appropriate measures to make its premises and offices accessible to differently abled employees and workers in accordance with the Rights of Persons with Disabilities Act, 2016. Accessibility features, including wheelchairs, railings, and stretchers, have been provided to support ease of movement and promote a safe and inclusive work environment.

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	100.00
Discrimination at workplace	100.00
Child Labour	100.00
Forced Labour/Involuntary Labour	100.00
Wages	100.00
Others – please specify	100.00

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5	Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.	To mitigate identified human rights risks, the Company has implemented appropriate preventive measures. Contractor agreements expressly prohibit the engagement of child labour, while Aadhaar verification is conducted during employee onboarding to ensure compliance with minimum age requirements. The Company has also implemented a POSH (Prevention of Sexual Harassment) Policy, supported by periodic reviews with an external NGO, to promote a safe, ethical, and compliant workplace

	Essential Indicators		
1	**Details of total consumption (in Joules or multiples) and energy intensity, in the following format:**		
	Parameter	**FY 25-26 (Current Financial Year)**	**FY 24-25 (Previous Financial year)**
	For Renewable Resources		
	Total electricity		
	consumption (A)	62,61,254	6079450
	Total fuel consumption (B)	0.00	0.00
	Energy consumption through other sources (C)	6,18,810	6,31,372
	Total energy consumption (A+B+C)	68,80,064	67,10,822
	For Non-renewable Resources		
	Total electricity consumption (D)	40,164	87,314
	Total fuel consumption (E)	0.00	00
	Total energy consumed from non-renewable sources (D+E+F)	40,164	87,314
	Total energy consumed (A+B+C+D+E+F)	69,20,228	67,98,136
	Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0027	0.017
	Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.0027	0.00351
	Energy intensity in terms of physical output	0.010248	0.0498
	Energy intensity (optional) – the relevant metric may be selected by the entity	-	-
	Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		No external review or independent assessment has been conducted to evaluate the Company's operations or performance.
2	**Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.**		The Company's operations are currently outside the scope of the Government of India's Perform, Achieve, and Trade (PAT) Scheme. Accordingly, the scheme is not applicable to the Company, although it continues to comply with all applicable energy efficiency and conservation requirements.

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

Parameter	FY 25-26 (Current Financial Year)	FY 24-25 (Previous Financial year)
Water withdrawal by source (in kiloliters)		
(i) Surface water	44,611	0.00
(ii) Groundwater	0.00	0.00
(iii) Third party water	609.8	40,126.00
(iv) Seawater / desalinated water	0.00	0.00
(v) Others	0.00	0.00
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	45,220.8	40,126.00
Total volume of water consumption (in kiloliters)	40,832.8	24,426.00
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.00001163	0.00001331
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations	0.0002676	0.0000275
Water intensity in terms of physical output	0.000057	0.0000497
Water intensity (optional) – the relevant metric may be selected by the entity		
Note: The reported value for water discharge excludes data from the head office, as it has not yet been quantified. However, the Company is actively exploring methods to capture and report this data in the future.		
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 external review or independent assessment has been conducted to evaluate the Company's operations or performance	

4 Provide the following details related to water discharged:

Parameter	FY 25-26 (Current Financial Year)	FY 24-25 (Previous Financial year)
Water discharge by destination and level of treatment (in kiloliters)		
(i) Surface water	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(ii) Groundwater	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(iii) Third party water	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	23,867.35	0.00
(iv) Seawater / desalinated water	0.00	0.00
- No treatment	0.00	0.00
- With treatment – please specify level of treatment	0.00	0.00
(v) Others	0.00	25,500
- No treatment	0.00	0.00

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	Parameter	FY 25-26 (Current Financial Year)	FY 24-25 (Previous Financial year)
	- With treatment – please specify level of treatment	0.00	25,500
	Total water discharged (in kiloliters)	23,867.35	25,500
	Note: The reported value for water discharge excludes data from the head office, as it has not yet been quantified. However, the Company is actively exploring methods to capture and report this data in the future.		
	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 external review or independent assessment has been undertaken to evaluate the Company's operations or performance.	
5	**Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.**	Yes. The Company has implemented a Zero Liquid Discharge (ZLD) system effective from January 2026. Treated water is recycled and reused within the facility, with no industrial effluent discharged outside the premises.	

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

Parameter	Please specify unit	FY 25-26 (Current Financial Year)	FY 24-25 (Previous Financial Year)
NOx	Ton/annum	1.78	0.00
SOx	Ton/annum	0.0056	0.31
Particulate Matter (PM)	Ton/annum	1.29	4.08
Persistent Organic Pollutants (POP)	-	NA	NA
Volatile Organic Compounds (VOC)	-	NA	NA
Hazardous Air Pollutants (HAP)	-	NA	NA
Others – please specify	-	0.00	0.00
***Note:** The concentration of SOx emissions was below the threshold of detection.			
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	Yes, the Company monitors and assesses its air emissions through an external agency, Jubilant Pharma and Chemical Lab (OPC) Private Limited.		

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7	**Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the f**ollowing format:				
	Parameter	**Unit**	**FY 25-26 (Current Financial Year)**	**FY 24-25 (Previous Financial Year)**	
	Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	**1,667.82**	**1,483.45**	
	Total Scope 2 emissions (Break-up of the GHG into CO2, CH4,N2O, HFCs, PFCs,SF6, NF3, if available)	Metric tonnes of CO2 equivalent	**0.00**	**7,483.00**	
	Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO2 equivalent	**0.000000475**	**0.0000004886**	
	Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO2 equivalent	**0.0000006478**	**0.00010955**	
	Total Scope 1 and Scope 2 emission intensity in terms of physical output	Metric tonnes of CO2 equivalent/ Number of Products	**0.00000247**	**0.00001827**	
	Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	--	-	
	Note: Scope 1 emissions from the Head Office have not been assessed, as there are no company-owned vehicles, no process fuel consumption, and no refrigerant gas or fire suppressant refills during the reporting period.				
	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 external review or independent assessment has been conducted to evaluate the Company's operations or performance.		
8	**Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.**		Yes, the Company is proactively committed to environmental sustainability and has implemented targeted energy conservation measures to reduce its indirect Greenhouse Gas (GHG) emissions. As part of these ongoing initiatives, the Company has systematically replaced conventional lighting across its plant and office facilities with energy-efficient LED lighting systems. Additionally, the facility incorporates strict preventive maintenance protocols for high-power utility equipment, such as the boiler and Diesel Generator (DG) sets, ensuring optimal fuel efficiency and minimal environmental impact. The Company continues to evaluate clean energy transitions and process optimization projects to further reduce its overall carbon footprint in subsequent years.		

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

Parameter	FY 25-26 (Current Financial Year)	FY 24-25 (Previous Financial year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1.52	1.63
E-waste (B)	0	0
Bio-medical waste (C)	0.446	0.272
Construction and demolition waste (D)	0	0
Battery waste (E)	0	0
Parameter	**FY 25-26 (Current Financial Year)**	**FY 24-25 (Previous Financial year)**
Total Waste generated (in metric tonnes)		
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	0.00	0.00
specify, if any. (G)	0.00	0.200
Other Non-hazardous waste generated (H). Please specify, if any. Shipper's(cardboard Scrap) Garbage Scrap-(In- Lot) Wallets/Inner Scrap Rubber Scrap M.S scrap Foam and Donet scrap	134.664 29.03 0.024 31.76 58.37 7.09 8.39	147.97
Total (A+B + C + D + E + F + G + H)	136.632	150.072
Waste intensity per rupee of turnover (Total Waste generated/Revenue from operations) MT/Turnover	0.000000039	0.000000109
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Waste generated/ Revenue from operations adjusted for PPP)	0.000000109	0.000000225
Waste intensity in terms of physical output waste (MT/ MT of Production)	0.000000000804	0.0000000004076
Waste intensity (optional) -the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-

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	For each category of waste generated, total waste disposed by nature of disposal method(in metric tonnes)		
	Category of waste		
	(i) Incineration		
	(ii) Landfilling		
	her disposal operations		
	Total	-	-
	Note: The Company disposes of its waste through vendors authorised by the Government of Maharashtra. Accordingly, the specific disposal methods and quantities are not independently tracked by the Company. Further, waste-related disclosures exclude data from the Head Office, as it is currently not quantified. The Company is exploring appropriate mechanisms to capture and report this information in future reporting periods.		
	Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency	Yes, the Company assesses and verifies its waste management data in collaboration with an external agency, Maharashtra Enviro Power Ltd., Ranjangaon, Pune.	
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 has established a robust mechanism for segregating, characterising, and handling waste at source. Industrial trade effluent and domestic sewage generated within the plant are directed to the operational Effluent Treatment Plant (ETP) and Sewage Treatment Plant (STP). The treated wastewater is verified against MPCB standard limits before disposal. The chemical sludge from wastewater treatment (Hazardous Waste category 35.3) is safely accumulated and routed through MPCB authorized agencies to the Common Hazardous Waste Treatment, Storage, and Disposal Facility (CHWTSDF) for scientific landfilling. Non-hazardous solid wastes—including rejected products, corrugated boxes, cotton, and paper waste—are segregated and channelized to authorized commercial recyclers. Plastic packaging material introduced to the market is actively managed under an Extended Producer Responsibility (EPR) action plan approved by the Central Pollution Control Board (CPCB). Strategy to Reduce Hazardous & Toxic Chemicals: The Company's manufacturing layout focuses on process safety and optimal raw material utilization to minimize toxic chemical exposure and generation. Process controls are optimized for compounding raw materials such as latex, sulphur, zinc oxide, and CAUSTIC SODA to prevent spillages and reduce chemical concentrations in the resultant ETP sludge. Regular preventive maintenance of processing equipment is carried out to maintain resource efficiency. Furthermore, environmental monitoring is conducted periodically through MoEF-approved laboratories to track ambient parameters and continuously refine hazardous minimization practices within the establishment.	

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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.
	The Company's manufacturing facility is located within a designated industrial zone (MIDC Malegaon, Sinnar, Nashik) and does not operate in or around any ecologically sensitive areas.	N.A.	N.A.

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 communicate d in public domain (Yes/No)	Relevant Web link
No new projects requiring Environmental Impact Assessment (EIA) were undertaken during the reporting period.	N.A.	N.A.	N.A.	N.A.	N.A.

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:

Sr. 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
	N.A	The Company is fully compliant with all applicable environmental laws, including the Water Act, Air Act, and Environment Protection Act.	N.A.	N.A.

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Leadership Indicators		
1 **Water withdrawal, consumption and discharge in areas of water stress (in kiloliters):**		
(i) Name of the area: Not Applicable (The manufacturing facility is located in MIDC Malegaon, Sinnar, Nashik, which is not designated as a water-stressed area).		
(ii) Nature of operations: Manufacturing of medical products.		
(iii) Water withdrawal, consumption and discharge in the following format:		
Parameter	**FY 25-26 (Current Financial Year)**	**FY 24-25 (Previous Financial year)**
Water withdrawal by source (in kiloliters)	Our plants are located in regions that are not classified as water-stressed. This strategic choice reflects our commitment to responsible resource management by ensuring that our operations do not place additional pressure on waterscarce areas	Our plants are located in regions that are not classified as water-stressed. This strategic choice reflects our commitment to responsible resource management by ensuring that our operations do not place additional pressure on waterscarce areas
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)		
Total volume of water consumption (in kiloliters)		
Water intensity per rupee of turnover (Total water consumption / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kiloliters)		
(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 Third party water		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Into Seawater / desalinated water		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kiloliters)		
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 external review or independent assessment has been conducted to evaluate the Company's operations, or performance.	

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

Parameter	Unit	FY 25-26 (Current Financial Year)	FY 24-25 (Previous Financial year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	The Company has not undertaken quantification of its Scope 3 emissions at this stage	The Company has not undertaken quantification of its Scope 3 emissions at this stage.
Total Scope 3 emissions per rupee of turnover			
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 consciously avoids operating in environmentally fragile or ecologically sensitive areas, reflecting its commitment to responsible business practices and environmental stewardship. This strategic approach helps minimize ecological impact and supports the preservation of biodiversity and natural habitats. Consequently, no specific prevention or remediation activities are applicable under this parameter.	

3	**With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**	The Company consciously avoids operating in environmentally fragile or ecologically sensitive areas, reflecting its commitment to responsible business practices and environmental stewardship. This strategic approach helps minimize ecological impact and supports the preservation of biodiversity and natural habitats. Consequently, no specific prevention or remediation activities are applicable under this parameter.

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:**

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Energy Efficiency through LED Transition	Systematically replaced conventional plant and facility lighting layouts with energy-efficient LED lighting systems to optimize energy infrastructure.	Significantly reduced indirect greenhouse gas (GHG) emissions and optimized power consumption.
2	Effluent & Sewage Treatment Systems (ETP/STP)	Operating full-scale in-house Effluent Treatment and Sewage Treatment Plants to treat process wastewater. Process controls are strictly optimized during raw material compounding.	Ensured that effluent of treated wastewater consistently complies with regulatory discharge parameters before final disposal.
3	Extended Producer Responsibility (EPR) Channelization	Implemented a dedicated plastic waste channelization and collection program in compliance with Central Pollution Control Board (CPCB) guidelines.	Successfully achieved and fulfilled registered plastic recycling and collection target metrics.

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5	**Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.**	Yes, the Company has established a comprehensive Business Continuity and Disaster Management Plan designed to ensure operational resilience and minimize disruptions to its manufacturing and corporate processes during unforeseen emergencies. The plan incorporates detailed Risk Assessment protocols, emergency response guidelines for fire, chemical safety, power outages, and equipment failures. It includes clear standard operating procedures (SOPs) for data backup, supply chain mitigation strategies, and designated responsibilities for safety coordinators. Periodic mock drills and safety audits are conducted at the facility to ensure workforce readiness and continuous refinement of emergency evacuation and restoration practices.
6	**Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?**	There are no significant adverse impacts to the environment identified or reported arising from the value chain of the entity during the reporting period. The Company operates in alignment with structured quality and environmental management frameworks to proactively track environmental aspects across its operational ecosystem. Mitigation and Adaptation Measures: Vendor Assessment: The Company encourages its key value chain partners and raw material suppliers to adhere to clean manufacturing processes and environmental safety regulations. Logistics Optimization: Shipping and regional distribution activities are optimized with authorized logistics providers to reduce transit footprints and minimize product rejection or damage. Resource Efficiency: Upstream material handling parameters are regularly reviewed to minimize material wastage, ensuring process safety protocols and legal compliances are maintained at every stage of the product lifecycle.
7	**Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**	The Company expects and encourages all its key value chain partners and suppliers to comply with applicable environmental regulations. However, during the reporting period, the Company did not carry out formal or structured environmental impact assessments for its value chain partners categorized by the specific financial value of business done with them. Hence, the formal assessment percentage is reported as nil.

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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.		3
	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	Maharashtra Chember of Commerce, Industry & Agriculture (MACCIA) Industry & Agriculture (MACCIA)	State
	2	Nashik Industries & Manufacturers' Association (NIMA)	State
	3	Government e-Marketplace (GEM)	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 instances of anti-competitive conduct were reported during the reporting period. Accordingly, no corrective actions were required. The Company remains committed to regulatory compliance and fair business practices		

Leadership Indicators

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

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

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**

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
Social Impact Assessment has not been conducted by the Company as there is no direct or indirect impact to the community as well as the environment by any of their operations					

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes /No)	Results communicated in public domain (Yes / No)	Relevant Web link
NA					

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

The Company has established a structured grievance redressal mechanism under its CSR Policy to address community concerns. Grievances are documented, investigated by the designated committee or responsible officials, and resolved through appropriate corrective actions within a reasonable timeframe. The Company also engages regularly with community stakeholders and periodically reviews the effectiveness of the grievance mechanism to maintain positive and responsible community relations.

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

Name of authority	FY 25-26 Current Financial Year	FY 24-25 Previous Financial Year
Directly sourced from MSMEs/ small producers	87.22%	81.55%
Sourced directly from within the district and neighboring districts	7.35%	18.45%

The Company prioritizes local procurement and actively supports MSMEs and small-scale suppliers for its various operational and packaging requirements whenever feasible. However, specific financial metrics tracking the exact percentage share by value for directly sourced inputs from registered MSMEs and immediate neighboring districts are not compiled separately for the reporting periods. Hence, these specific percentages have been reported as nil.

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 25-26 Current Financial Year	FY 24-25 Previous Financial Year
Rural	40.00	40.00
Semi Urban	0.00	0.00
Urban	30.00	30.00
Metropolitan	30.00	30.00

The Company's primary manufacturing facility and operational infrastructure are centrally located within the Sinnar industrial zone in the Nashik district, which falls under the Semi-Urban category as per the Reserve Bank of India (RBI) Classification System. Virtually all personnel, including permanent employees, plant workers, and contractual staff, are deployed at this centralized establishment. While the entire operational wage cost is concentrated at this semi-urban facility, granular spatial tracking mapping the precise residential origin of individual off-site employees into rural or urban designations is not compiled separately.

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	Leadership Indicators			
1	**Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**			
	Details of negative social impact identified		**Corrective action taken**	
	Not Applicable, as the Company has not conducted any Social Impact Assessments (SIAs).			
2	**Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:**			

S. No.	State	Aspirational District	Amount spent (In INR)
1	Kolkata	Nil	62,00,000
2	Delhi	Nil	31,76,000
3	Maharashtra	Nil	6,95,000

Remarks - The Company prioritizes and channelizes its Corporate Social Responsibility (CSR) initiatives primarily around its manufacturing operations and immediate local communities to achieve impactful grassroot development.During the reporting period, the Company has not undertaken any specific CSR projects or incurred expenditure in the designated Aspirational Districts identified by NITI Aayog or other government bodies. Hence, the spentamount is reported as nil.

3	a. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)	Yes, the Company promotes sourcing from suppliers belonging to marginalized and vulnerable groups. This reflects the Company's commitment to inclusive growth, supplier diversity, and equitable opportunities across its supply chain. The procurement activities are conducted fairly and transparently, ensuring equal opportunity for all qualified suppliers.
	b. From which marginalized /vulnerable groups do you procure?	The Company actively procures from Micro, Small, and Medium Enterprises (MSMEs), recognising them as an important segment of marginalized and vulnerable groups and supporting their participation in the supply chain.
	c. What percentage of total procurement (by value) does it constitute?	100%

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:**

Sr. no.	Intellectual Property based on traditional Knowledge	Owned/ Acquired (Yes/ No)	Benefit shared (Yes / No)	Basis of calculating benefit share
- Not applicable, as the Company has neither derived nor shared any benefits from intellectual property owned or acquired that is based on traditional knowledge.				

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

Name of authority	Brief of the Case	Corrective action taken
Not applicable, as there are no benefits derived from or shared in relation to intellectual property owned or acquired that is based on traditional knowledge.		

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6 Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Donation to India Vision Foundation, New Delhi for "Project Udaan" which aims to mainstream and educate the children of incarcerated families after the age of 6 years, ensure their all-around development through various interventions to help them accomplish their academic, social, emotional goals and save them from becoming a victim of their Parental Incarceration.	100	100
2	Donation to Nashik Seva Samiti Trust (NSST), Nashik for conducting medical camps in tribal areas of Nashik	1,946	1,946
3	Donation to Pandit Kamalanand Shashtri Smrutikosh (Nandini Gaushala) for taking care of 'Jivdaya' Cows	0	300
4	Donation to Central Kolkata Chartered Accountants Association for contribution towards construction of conference hall	50	50
5	Donation to Nashik Education Society for setting up of the Digital Boards / panel for Classrooms in Smt. Rangubai Junnare English Medium High School, Kathe Lane, Dwarka, Nashik.	350	350
6	Donation to The Agri Horticultural Society of India, Kolkata for performing following activities: A. Agroforestry and tree plantation drives. B. Soil conservation and land restoration. C. Watershed management. D. Sustainable irrigation practices (rain water harvesting). E. Training in nursery management, floriculture, mushroom cultivation	100	100

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

	Essential Indicators	
1	Describe the mechanisms in place to receive and respond to consumer complaints and feedback.	**Consumer Complaints:** The Company has established a structured procedure for handling and investigating market complaints, including notifiable complaints. Complaints may be received through various channels such as customer letters, telephone calls, distributor correspondence, complaint forms submitted by sales personnel, communications from government agencies, verbal reports, and newspaper or magazine publications. Upon receipt, complaints are classified based on their severity as critical, major, or minor. The Quality Assurance (QA) team conducts a detailed investigation, identifies the root cause, and implements appropriate Corrective and Preventive Actions (CAPA). The investigation findings along with the CAPA are communicated to the complainant before closure of the complaint. **Customer Feedback:** The Company has a structured process for collecting and analysing customer feedback, primarily from distributors and end users. Feedback is collected by dealers through a prescribed format via post, email, or verbal communication through the Marketing team. Dealers are encouraged to obtain customer feedback on a regular basis, with a minimum feedback threshold maintained for effective analysis. The feedback is evaluated using a predefined scoring system, enabling the Company to assess customer satisfaction and identify opportunities for continuous improvement in its products and services.

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

insformation about: Parameter	As a percentage to total turnover
Environmental and social parameters relevant to the product	100
Safe and responsible usage	100
Recycling and/or safe disposal	100

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

	FY 25-26 (Current Financial Year)			FY 24-25 (Previous Financial Year)		
	Received during the year	Pending during the year	Remarks	Received during the year	Pending during the year	Remarks
Data privacy	0	0	-			
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	10	0	All consumer complaints were closed satisfactorily within due timelines	0	0	-

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

	Number	Reasons for recall
Voluntary recalls	Nil, there were no occurrence of voluntary or forced recalls.	
Forced recalls		

5	**Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.**	Yes, the Company has put in place a comprehensive Information Security Policy, available through the internal intranet. This policy is designed to safeguard the Company's information assets from all forms of threats—whether internal or external, intentional or unintentional. It covers both physical and digital security, including information stored on computers, transmitted over networks, printed or written on paper, saved on external drives or CDs, as well as information shared verbally or over the telephone, with the aim of preventing unauthorized access or disclosure. In addition, an Acceptable Use Policy is in place to govern the proper use of computer and mobile assets, thereby reducing potential security risks.
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 experienced any such incidents during the reporting year. Robust policies and protocols are already established to effectively handle such matters, of they occur.

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

a. Number of instances of data breaches	No data breach incidents were reported during the reporting period.
b. Percentage of data breaches involving personally identifiable information of customers	Not Applicable, as no data breach incidents were reported during the reporting period
c. Impact, if any, of the data breaches	No data breaches were reported during the FY, hence NO impact has been observed, highlighting the effectiveness of the organization's data security measures in protecting sensitive information and preserving customer trust.

	Leadership Skills	
1	**Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**	The Company's official website serves as a comprehensive platform providing information on its products, services, corporate disclosures, and other relevant details. Website Link: https://www.cupidlimited.com
2	**Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**	To promote safe and responsible product usage, each product is accompanied by an Instructions for Use (IFU) leaflet that provides clear guidance on proper handling, usage, storage, and necessary precautions for consumers.

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3	**Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**	No material disruptions or discontinuation of products occurred during the reporting period. Accordingly, no specific mechanisms were required to inform consumers of such disruptions
4	**Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**	Yes, the Company provides all product information as required under applicable laws and, where appropriate, includes additional relevant details to support informed consumer decisions. The Company also maintains a customer feedback mechanism to regularly collect and evaluate consumer feedback across its key products.