Date: 18th July, 2026

BSE Limited **Phiroze Jeejeebhoy Towers,** **Dalal Street, Fort,** **Mumbai — 400 001** **Scrip Code: 531548**	**National Stock Exchange of India Ltd. (NSE)** **Exchange Plaza,** **Bandra Kurla Complex, Bandra (E),** **Mumbai — 400 051** **Symbol: SOMANYCERA**

Dear Sir/Madam,

Subject: Submission of Business Responsibility and Sustainability Report for FY 2025-26 pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In terms of the requirement of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are herewith submitting the Business Responsibility and Sustainability Report of the Company for the Financial Year 2025-26.

The same is also available on the website of the Company viz. www.somanyceramics.com.

This is for your information & records.

Thanking you,

Yours Faithfully,
For Somany Ceramics Limited

ANUJ KALIA

Digitally signed by ANUJ KALIA
Date: 2026.07.18 15:04:27 +05'30'

Anuj Kalia
Company Secretary & Compliance Officer
Membership No.: A31850

Encl: As above

SOMANY CERAMICS LIMITED | **Corporate Office:** F-36, Sector-6, Noida, 201301 (U.P.), India
Registered Office: 2, Red Cross Place, Kolkata - 700 001 | Tel: (033) 22487406/5913
Corporate Identity Number (CIN): L40200WB1968PLC224116
T: 0120 - 4627900 | customer.care@somanyceramics.com | www.somanyceramics.com | 1800-1030-004

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L40200WB1968PLC224116
2	Name of the Listed Entity	Somany Ceramics Limited
3	Year of incorporation	1968
4	Registered office address	2, Red Cross Place, Kolkata - 700001, West Bengal
5	Corporate address	F-36, Sector-6, Noida - 201301, Uttar Pradesh
6	E-mail	corporateaffairs@somanyceramics.com
7	Telephone	0120-4627900
8	Website	https://www.somanyceramics.com/
9	Financial year for which reporting is being done	2025-26
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Ltd. & BSE Limited
11	Paid-up Capital	₹ 820.26 Lakhs
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Sailesh Raj Kedawat Chief Financial Officer 0120-4627900 sailesh.kedawat@somanyceramics.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosures in this report are presented on a standalone basis and pertain only to the operational scope of Somany Ceramics Limited.
14	Name of assurance provider	Not Applicable
15	Type of assurance obtained	Not Applicable

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Ceramic/Vitrified Wall & Floor Tiles	Manufacturing and trading of Ceramic/ Vitrified Wall & Floor Tiles	83.47%
2	Sanitaryware & Bath Fittings	Trading of Sanitaryware & Bath Fittings	12.02%

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	Ceramic/Vitrified Wall & Floor Tiles	2393|23929	83.47%
2	Sanitaryware & Bath Fittings	2392|23922	12.02%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	2	23	25
International	0	1 (Representative office in Nepal)	1

19 Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	
State	29
Union Territories	6
International (No. of Countries)	62

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

2.74%

c. A brief on types of customers

The Company serves a broad customer base comprising retailers, distributors, builders, contractors, and end users. These stakeholders depend on its premium ceramic and vitrified wall and floor tiles, along with sanitaryware, bath fittings, and related products, for use in residential, commercial, and industrial projects. The Company operates across both domestic and international markets, addressing diverse aesthetic preferences and functional needs.

IV. Employees

20 Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	EMPLOYEES					
1	Permanent (D)	1,443	1,387	96.12%	56	3.88%
2	Other than Permanent (E)	296	274	92.57%	22	7.43%
3	**Total employees (D + E)**	**1,739**	**1,661**	**95.51%**	**78**	**4.49%**
	WORKERS					
4	Permanent (F)	558	558	100.00%	0	0.00%
5	Other than Permanent (G)	2,066	2,055	99.47%	11	0.53%
6	**Total Workers (F + G)**	**2,624**	**2,613**	**99.58%**	**11**	**0.42%**

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	DIFFERENTLY ABLED EMPLOYEES					
1	Permanent (D)	1	1	100.00%	0	0.00%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	**Total differently abled employees (D + E)**	**1**	**1**	**100.00%**	**0**	**0.00%**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
	DIFFERENTLY ABLED WORKERS					
4	Permanent (F)	4	4	100.00%	0	0.00%
5	Other than Permanent (G)	1	1	100.00%	0	0.00%
6	**Total differently able workers (F + G)**	**5**	**5**	**100.00%**	**0**	**0.00%**

21 Participation/Inclusion/Representation of women

S. No	Category	Total (A)	No. and percentage of Females	
			No. (B)	% (B / A)
1	Board of Directors	8	1	12.50%
2	Key Management Personnel*	5	0	0.00%

*Note: KMP comprises the Chairman & Managing Director and the Managing Director & CEO, who are also members of the Board of Directors.

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

Category	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	12.59%	14.81%	12.68%	11.90%	12.40%	11.90%	11.67%	15.38%	11.78%
Permanent Workers	3.85%	0.00%	3.85%	5.70%	0.00%	5.70%	5.89%	0.00%	5.89%

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

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

S. No.	Names of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by Listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	SR Continental Limited	Subsidiary	100.00%	No
2	Somany Bathware Limited	Subsidiary	100.00%	No
3	Somany Excel Vitrified Private Limited	Subsidiary	100.00%	No
4	Somany Piastrelle Private Limited	Subsidiary	100.00%	No
5	Somany Bath Fittings Private Limited	Subsidiary	100.00%	No
6	SRCL Buildwell Private Limited	Subsidiary of SR continental Limited	100.00%	No
7	Somany Max Private Limited	Subsidiary	^ 85.71%	No
8	Sudha Somany Ceramics Private Limited	Subsidiary	60.00%	No
9	Somany Sanitary Ware Private Limited	Subsidiary	51.00%	No
10	*Dura Build Care Private Limited	Subsidiary	51.00%	No
11	#Vintage Tiles Private Limited	Subsidiary	50.00%	No
12	**Acer Granito Private Limited	Associate	26.05%	No
13	Vicon Ceramic Private Limited	Associate	26.00%	No
14	Clean Max Ananta Private Limited	Associate	49.00%	No

Note-

* The Company has completed the acquisition of 51% equity stake in Dura Build Care Private Limited ("DBCPL") i.e.11,04,886 equity shares aggregating to ₹10,30,19,570.64/-. Accordingly, DBCPL has become the subsidiary of the Company w.e.f. 15 July, 2025.

** During the previous year 2024-25, the Board of Directors of the Company, at their meeting held on 15 January, 2025, approved the sale of the Company's entire equity stake in Acer Granito Private Limited ("AGPL"), an associate company. The Company entered into a Share Purchase Agreement dated 04 February, 2025 ("SPA") to sell its entire shareholding in AGPL. However, in terms of the applicable provisions of Indian Accounting Standards, the Company does not exercise significant influence or control on decisions of the AGPL with effect from 01 December, 2024. The original timeline of 15 (fifteen) months for completion of the said sale expired on 03 May, 2026. Subsequent to the end of the financial year, both parties have mutually agreed to extend the timeline for completion of the sale by a further period of 9 (nine) months, i.e. up to 03 February, 2027.

^ The Company on 15 September, 2025 had additionally acquired approx. 5.71% / 3,00,00,000 equity shares of ₹10 each and subsequent to this acquisition, the percentage of shareholding of the Company in Somany Max Private Limited has increased to approx. 85.71%.

Vintage Tiles Private Limited is classified as associate companies under the Companies Act, 2013 and is considered subsidiary for financial reporting purposes in accordance with Ind AS 110

VI. CSR Details

24 (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) Yes

(ii) Turnover (in ₹) 2,64,029.86 Lakhs

(iii) Net worth (in ₹) 89,073.42 Lakhs.

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then Provide web-link for grievance redress policy)	FY 2025-26 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	Somany Ceramics has developed policies aligned with the requirements of each NGRBC principle and established a grievance redressal mechanism to support their effective implementation. This mechanism enables stakeholders to raise concerns or complaints and is detailed within each respective policy (refer to the policy section below for links). somanyceramics.com/investor-relation/policies	0	0	-	0	0	-
Investors (other than shareholders)		0	0	-	0	0	-
Shareholders		0	0	-	3	0	-
Employees and workers		0	0	-	0	0	-
Customers		0	0	-	0	0	-
Value Chain Partners		0	0	-	0	0	-
Other (please specify)		0	0	-	-	-	-

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Water Conservation	R/O	Water conservation and management present both a challenge and an opportunity due to the limited availability of water resources and their critical importance to environmental and social systems. Key risks include growing water scarcity, increasingly stringent regulations, and potential reputational impacts from unsustainable water use. At the same time, implementing responsible water management practices such as recycling, reuse, and conservation can yield substantial benefits, including cost savings, improved sustainability performance, and enhanced stakeholder trust. Proactive water stewardship enables the Company to mitigate risks, optimize resource efficiency, and support long-term resilience and sustainable growth in the face of water-related challenges.	The Company has undertaken a broad range of water conservation initiatives, including process optimization and advanced wastewater recycling systems. Both the Kadi and Kassar facilities operate as Zero Liquid Discharge (ZLD) units, where 100% of the wastewater generated is treated and reused within operations, ensuring no discharge into the environment. To support this, three effluent treatment plants (ETPs) have been installed, enabling complete reuse of treated water in manufacturing processes. In addition, the Company has secured an Annual Canal Water Agreement for raw water supply and conducts regular water quality testing of ETP and STP outputs through NABL-accredited laboratories. A No Objection Certificate (NOC) has also been obtained from the Central Ground Water Authority (CGWA) for groundwater extraction, with a fresh application submitted to the Haryana Water Resource Authority to ensure continued compliance. The Company's commitment to responsible water use is further reinforced by a recent government-authorized water audit, which commended the effectiveness of its ZLD system. Complementing these efforts, the Company has initiated the renovation of toilet facilities, including pipeline redesign to reduce domestic water consumption, and has installed awareness posters across the facility to encourage mindful water usage. Additional water conservation measures include: • Reuse of cooling tower blowdown water • Prioritizing recycled water over fresh water across operations • Leak detection and timely repairs to prevent water loss • Setting targeted water conservation goals supported by actionable strategies Collectively, these initiatives strengthen the Company's commitment to sustainable water management and long-term environmental stewardship.	**Positive Implication:** Comprehensive water management initiatives, such as recycling, efficient treatment systems, and zero liquid discharge units, help reduce environmental impact, strengthen operational resilience, lower long-term water-related costs, and mitigate future financial risks **Negative Implication:** Ineffective water management in a tile manufacturing company can lead to increased operational and regulatory costs, reputational harm, and potential disruptions in the supply chain, ultimately impacting overall financial performance.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Energy and Emissions Management	R	Rising energy costs, growing expectations for energy reporting and disclosures, and increasingly stringent emissions regulations highlight the importance of proactive energy and emissions management. These trends reflect the long-term risks associated with inefficient resource use, particularly in energy-intensive operations. In response, Somany recognizes energy and emissions management as a critical risk area, requiring strategic planning and continuous improvement to effectively navigate evolving regulatory and financial challenges.	Energy plays a vital role in economic development and societal well-being, with its reliable availability and efficient use being essential for business continuity and global sustainability. In response, the Company has adopted a comprehensive energy management approach by implementing energy-efficient systems, increasing the use of renewable energy, and gradually transitioning to greener biofuels to reduce reliance on conventional sources. Aligned with its sustainability commitments, the Company has undertaken detailed energy and greenhouse gas (GHG) accounting to better assess its environmental impact and identify opportunities for improvement. Along with existing rooftop renewable energy capacity of 3.5 MWp and 1 MWp third party solar at our plants, an additional 9.9 MWp capacity has been secured though a special purpose vehicle for our Kassar plant. Additionally, Bi-Fuel Kit has been installed on high capacity generator to reduce conventional fuel consumption and improve overall energy efficiency, multiple Variable Frequency Drives (VFDs) has been installed to enhance motor efficiency and minimize energy wastage, aged gearbox replaced for better energy performance and optimization of the cooling tower system to conserve energy. Through the continued strengthening of these energy management initiatives and the development of new programs, the Company demonstrates a proactive approach to energy conservation, supporting its broader goal of reducing its carbon footprint while maintaining operational excellence.	**Negative Implication:** Rising energy costs, along with the substantial upfront investment required for adopting energy-efficient technologies, continue to pose a significant challenge.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Product Quality and Safety	R	Dependence on outdated technologies that have not evolved with current sustainability regulations and innovations in tile design can negatively affect product quality and safety. This may, in turn, impact customer loyalty, weaken the Company's brand image, and reduce overall profitability.	Providing high-quality products at competitive prices, along with efficient pre- and post-sales support, creates a strong opportunity to build enduring customer relationships and drive steady revenue growth. The Company prioritizes research and development to encourage innovation and uphold product excellence. Its operations are anchored in an ISO 9001:2015-certified Quality Management System, ensuring consistent compliance with rigorous quality and safety standards. During the current financial year, the Kassar plant was awarded Brand Owner certification by the Haryana Pollution Control Board for the responsible management of plastic packaging waste. In addition, the adoption of cost-effective raw materials at both the Kassar and Kadi plants has contributed to improved cost efficiency. To further enhance product quality, operational performance, and sustainability, Somany has introduced several process improvements across its Kassar and Kadi facilities: **Kassar Initiatives** • Introduced refined raw material compositions to enhance process efficiency and minimize waste generation • Conducted trials with cost-effective material formulations while maintaining product quality and optimizing raw material usage • Focused on reducing specific energy consumption across key production processes such as material preparation, pressing, and drying operations • Implemented structured waste management practices, including segregation, recycling, and reuse of scrap materials, supporting cost efficiency and circular economy principles • Undertook packaging optimization by adopting reusable materials	**Negative Implication:** Inferior product quality can lead to reduced sales, increased return rates, damage to brand reputation, potential legal liabilities, product recall costs, and lost business opportunities, ultimately impacting the Company's financial performance negatively.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				Kadi Initiatives • Replaced conventional high-power lighting with energy-efficient LED fixtures to reduce electricity consumption without compromising illumination • Minimized excess air usage in material handling operations through process automation and control systems • Upgraded drying system designs to improve operational efficiency, reduce emissions, increase output, and lower fuel consumption • Implemented direct dust collection and reuse systems to reduce waste and maintain cleaner operations • Installed transparent roofing sheets in select areas to maximize natural daylight and reduce electricity usage • Transitioned to more energy-efficient grinding media to shorten processing time and improve operational efficiency • Partially substituted conventional raw materials with recycled industrial by-products to lower material costs and promote resource efficiency • Optimized thermal systems by eliminating redundant burners and increasing hot air utilization to enhance energy savings • Replaced conventional packaging components with more durable and cost-efficient alternatives These initiatives reflect Somany's commitment to delivering value through innovation, quality, and sustainability. In addition, the Company has outlined a roadmap to achieve GreenPro and GRIHA certifications, further strengthening its focus on environmental compliance and sustainable growth.	

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	ESG Aspects in Supply Chain	R	Environmental and social issues across the Company's value chain can potentially disrupt supply chain operations.	To promote responsible sourcing, the Company has implemented a Supplier Code of Conduct that defines ESG expectations for all vendors. This framework encourages ethical, sustainable, and socially responsible practices across the supply chain, supporting broader CSR and sustainability objectives. Adherence to the Code strengthens transparency, trust, and shared accountability. To further enhance supplier engagement, Somany conducts regular communication and awareness initiatives to help suppliers understand and align with Business Responsibility and Sustainability Report (BRSR) Core requirements. Training is also provided on the General Terms and Conditions and the Supplier Code of Conduct to ensure clarity and compliance. The Company also ensures adherence to tax and social security regulations through routine verification and reconciliation of GST deposits made by vendors. In addition, dedicated teams review monthly contractor documentation to confirm compliance with Provident Fund (PF) and Employee State Insurance (ESI) requirements. To ensure adherence to health, safety, and ethical labor standards, the Company conducts supplier assessments across key parameters such as workplace safety, working conditions, environmental impact, and human rights practices. At the plant level, supply chain sustainability is further reinforced through operational initiatives, including: • Utilization of industrial mineral by-products to reduce reliance on virgin raw materials • Ongoing trials with alternative mineral-based materials to reduce dependency on conventional raw material inputs These initiatives demonstrate the Company's commitment to developing a responsible, resilient, and environmentally sustainable supply chain.	**Negative Implication:** Inadequate ESG practices within the supply chain can expose the Company to financial risks, including operational disruptions, reputational harm, and adverse effects on overall financial performance.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Local Community Development	O	Establishing long-term relationships with local communities is integral to sustaining the Company's social license to operate. Through its CSR initiatives, Somany Ceramics Limited undertakes focused interventions in the areas of education, healthcare, environmental sustainability and socio-economic development. These initiatives are aimed at creating sustainable impact and improving quality of life in the communities where the Company operates. Continued stakeholder engagement and community investment contribute to strengthening trust, enhancing reputation and supporting long-term business sustainability.		**Positive Implication:** Investing in community development yields significant financial and strategic benefits for the Company, including enhanced brand reputation, community trust, stronger stakeholder engagement, and lower operational risks, ultimately driving business growth and ensuring financial resilience
6	Employee Well Being	O	Supporting employee and worker well-being extends beyond ensuring workplace safety. We prioritize the physical, mental, and emotional health of our workforce. The skills, commitment, and engagement of our employees are essential to our long-term success and to maintaining the trust and confidence of our stakeholders.		**Positive Implication:** Focusing on employee well-being delivers tangible business benefits, including lower absenteeism, improved productivity, reduced attrition, greater innovation, and a positive workplace culture that supports attracting and retaining top talent.
7	Compliance and Ethical Business Practices	R	Failure to comply with legal and ethical business standards can lead to serious consequences, including legal sanctions, reputational harm, disruptions in the supply chain, restricted market access, loss of trust among investors and stakeholders, and negative environmental and social outcomes.	The Company upholds a strong compliance management system, with senior leadership conducting regular reviews to ensure alignment with all applicable regulations. To manage compliance and ethical risks effectively, particularly around the Code of Conduct and POSH, we have adopted a multi-modal training framework and a structured grievance redressal system. This helps identify emerging issues and integrate timely solutions, reducing future regulatory risks. Our responsible business practices are guided by Board-approved policies aligned with the NGRBC principles, extending to our suppliers. We also uphold transparency by publicly reporting any regulatory fines or formal complaints as part of our ethical governance.	**Negative Implication:** Non-compliance with regulations or engaging in unethical business conduct can lead to legal consequences, damage the Company's reputation, disrupt operations, restrict market access, and result in financial penalties, all of which can adversely impact financial performance.

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.

S. No	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
	c. Web Link of the Policies, if available	somanyceramics.com/investor-relation/policies								
2	**Whether the entity has translated the policy into procedures. (Yes / No)**	YES	YES	YES	YES	YES	YES	YES	YES	YES
3	**Do the enlisted policies extend to your value chain partners? (Yes/No)**	YES	YES	YES	YES	YES	YES	YES	YES	YES
4	**Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.**	ISO 9001 (Quality Management System) BIS Certification ISO 45001 (Occupational Health and Safety System) ISO 14001 (Environmental Management System) CII GreenPro (Green Product Certification) CE Certification GRIHA Certification								
5	**Specific commitments, goals and targets set by the entity with defined timelines, if any.**	The Company remains committed to advancing its sustainability agenda across environmental, social, and governance pillars, adopting a forward-looking approach to long-term value creation. It continues to enhance resource efficiency through focused initiatives in water and energy management, while progressing toward increased adoption of renewable energy and circular practices. Emphasis on product quality, responsible sourcing, and supply chain engagement remains central, with future plans aimed at elevating ESG performance across the value chain. On the social front, the Company seeks to further strengthen employee development, foster inclusive growth, and expand its community impact. These efforts are underpinned by a robust governance framework that promotes ethical conduct, regulatory compliance, and continuous improvement.								
6	**Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met**	Somany Ceramics continues to strengthen its sustainability initiatives through focused efforts on energy and water efficiency, improved health and safety training, and robust employee welfare practices. The Company has also upheld high standards of product quality and ensured regular training on key workplace policies, while supporting meaningful CSR initiatives. For more details on performance against targets, please refer to the ESG capitals section of the Annual Report.								

S. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Governance, leadership, and oversight										
7	**Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)**	At Somany, ESG principles are integral to our philosophy and business strategy. We extend beyond regulatory compliance, leveraging ESG as a guiding framework for operations, innovation, and value creation for customers, communities, and the environment. As a global décor solutions leader, our diverse portfolio, including tiles, sanitaryware, bath fittings, and allied products, demonstrates our commitment to quality, sustainability, and responsible manufacturing. To drive our ESG objectives, we follow a structured ESG roadmap encompassing environmental stewardship, community engagement, and strong governance practices. Our environmental initiatives remain a key priority. Both our Kadi and Kassar facilities operate Zero Liquid Discharge systems, enabling wastewater recycling through multiple effluent treatment plants, while emphasizing water reuse, efficiency, and regular audits. Our energy strategy integrates renewable sources, alternative fuels, and efficiency enhancements, from advanced equipment to LED lighting, helping reduce reliance on fossil fuels and lower emissions. We also focus on continuous process improvements and circular practices, supported by certifications such as ISO 9001:2015. Responsible sourcing is reinforced through our Supplier Code of Conduct, along with vendor training and audits to ensure ethical, safe, and sustainable practices across the supply chain. Our CSR initiatives aim to create meaningful impact in local communities across healthcare, sanitation, education, skill development, and agriculture. These programs are designed in collaboration with stakeholders and implemented through the HL Somany Foundation and other trusted partners.								
8	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**	The Risk Management Committee is responsible for the implementation of the policies.The members of the Committee include: 1. Mr. Abhishek Somany (Chairman): Managing Director & CEO (DIN : 00021448) 2. Mr. Rameshwar Singh Thakur (Member): Non-Executive Independent Director (DIN : 00020126) 3. Mr. Vineet Agarwal (Member): Non-Executive Independent Director (DIN : 00380300) 4. Mr. Sailesh Raj Kedawat (Member): Chief Financial Officer 5. Mr. Ashavani Kumar Mani (Member): Senior Vice President Mr. Bikash Mishra, Senior Assistant General Manager, acts as the Coordinator to the Committee.								
9	**Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.**	Yes, the Risk Management Committee of the entity is responsible for decision-making on sustainability related issues. The members of the Committee include: 1. Mr. Abhishek Somany (Chairman): Managing Director & CEO (DIN : 00021448) 2. Mr. Rameshwar Singh Thakur (Member): Non-Executive Independent Director (DIN : 00020126) 3. Mr. Vineet Agarwal (Member): Non-Executive Independent Director (DIN : 00380300) 4. Mr. Sailesh Raj Kedawat (Member): Chief Financial Officer 5. Mr. Ashavani Kumar Mani (Member): Senior Vice President Mr. Bikash Mishra, Senior Assistant General Manager, acts as the Coordinator to the Committee								

10 Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Performance under each policy is reviewed annually, along with any required follow-up actions.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Compliance with statutory requirements aligned with the principles is assessed on an annual basis.								

11	P1	P2	P3	P4	P5	P6	P7	P8	P9
Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	No, the Company regularly carries out thorough internal audits of its policies to assess and oversee any discrepancies in their implementation								

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

	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

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	% age of persons in respective category covered by the awareness programs
Board of Directors	4	Marketing Strategy, Financial performance of Company, Production process and planning, Continuing the evaluation of CSR Projects, highlighting commitment to social responsibility and environmental sustainability.	100.00%
Key Managerial Personnel	4	Marketing Strategy, Financial Continuing the evaluation of CSR Projects, highlighting commitment to social responsibility and environmental sustainability.performance of Company, Production process and planning,	100.00%
Employees other than BoD and KMPs	257	Human Rights Policies and Employee Wellbeing, Induction Training, Skill Upgradation, POSH	92.70%
Workers	427	Human Rights Policies and Employee Wellbeing, Induction Training, Skill Upgradation, POSH	85.84%

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

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

Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	NIL				
Settlement	NIL				
Compounding fee	NIL				

Non-Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NIL			
Punishment	NIL			

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

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

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

Yes, Somany is committed to upholding the highest standards of ethics, transparency, and accountability through a comprehensive ethics policy that enforces a strict zero-tolerance approach to bribery and corruption. The Company is dedicated to conducting its business with integrity and honesty, ensuring that ethical practices are embedded across all operations. These principles are consistently applied across its global operations, with a clear prohibition on any form of bribery, corruption, or unethical conduct.

Policy Link: Somany Ethics Transparency and Accountability Policy Link

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	NIL	NIL
KMPs		
Employees		
Workers		

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

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Not Applicable	0	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Not Applicable	0	Not Applicable

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.**

No complaints regarding corruption or conflicts of interest were reported in the current period.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	48.83	51.08

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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a)	Purchases from trading houses as % of total purchases	NIL	NIL
	b)	Number of trading houses where purchases are made from	Not Applicable	Not Applicable
	c)	Purchases from top 10 trading houses as % of total purchases from trading houses	Not Applicable	Not Applicable
Concentration of sales	a)	Sales to dealers / distributors as % of total sales	87.21%	85.45%
	b)	Number of dealers / distributors to whom sales are made	3,061	2,880
	c)	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	11.42%	11.60%
Share of RPTs in	a)	Purchases (Purchases with related parties / Total Purchases)	34.78%	41.00%
	b)	Sales (Sales to related parties / Total Sales)	0.08%	0.10%
	c)	Loans & advances (Loans & advances given to related parties / Total loans & advances)	95.13%	93.00%
	d)	Investments (Investments in related parties / Total Investments made)	96.89%	96.26%

Leadership Indicators

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

Total number of awareness programs held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programs *
1	General Terms and Conditions	100.00%
1	Supplier Code of Conduct	100.00%

*Note: Only for Raw Material, Packing Material & Bio-Fuel.

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, Somany is committed to upholding the highest standards of ethics, transparency, and accountability through a comprehensive ethics policy that enforces a strict zero-tolerance approach to bribery and corruption. The Company is dedicated to conducting its business with integrity and honesty, ensuring that ethical practices are embedded across all operations. These principles are consistently applied across its global operations, with a clear prohibition on any form of bribery, corruption, or unethical conduct.

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

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

<table>
<tr><th></th><th>FY 2025-26
(Current Financial Year)</th><th>FY 2024-25
(Previous Financial Year)</th><th>Details of improvements in environmental and social impacts</th></tr>
<tr><td>R&D</td><td rowspan="2">The Company is dedicated to delivering innovative solutions that protect the environment and promote customer well-being. Environmental and social factors are embedded in its research and development activities as well as its capital investment decisions. Through technological advancements that optimize processes and reduce raw material consumption, the Company aims to further enhance the environmental and social performance of its products and operations.</td><td colspan="2" rowspan="2">Somany is dedicated to building operations, that deliver innovative resolutions, protecting the environment and enhancing customer wellbeing. We integrate aspects from environmental and social factors into our research and capacity development as well as, capital investment decisions. By minimizing raw material use and leveraging advanced technologies to optimize processes, we aim to continually improve the environmental and social performance of our products and functions.</td></tr>
<tr><td>Capex</td></tr>
</table>

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

Yes, the Company has established a Supplier Code of Conduct that requires suppliers to use natural resources responsibly and in a sustainable manner. It emphasizes minimizing or eliminating any negative environmental and climate impacts arising from their operations. Suppliers are also encouraged to adopt and develop eco-friendly products, processes, and technologies. In addition, they are expected to conduct business with the highest ethical standards and integrity, comply with applicable labor and human rights laws, and ensure the sourcing of conflict-free raw materials for manufacturing activities.

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

The Company is in the process of enhancing its supplier assessment framework in line with the requirements of its Supplier Code of Conduct. Through this framework, it seeks to identify, evaluate, and manage environmental and social risks across its supply chain, promoting responsible and sustainable sourcing practices.

3 Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for

<table>
<tr><td>(a) Plastics (including packaging)</td><td rowspan="4">Our products are engineered for durability, quality, and long-term performance, significantly reducing the need for replacement and minimizing waste generation throughout their lifecycle. Given the inherent longevity of our tiles and allied products, product take-back or reclamation mechanisms are generally not required. Nevertheless, we remain committed to promoting sustainable resource management and responsible environmental practices across our operations.

Recognizing our responsibility beyond the manufacturing process, we actively participate in the Extended Producer Responsibility (EPR) framework to address the environmental impact of plastic packaging materials used in the distribution of our products. While direct retrieval of packaging materials is often impractical due to varied end-user disposal channels, the EPR mechanism enables us to facilitate their environmentally sound collection, recycling, reuse, and recovery through authorized channels.

In addition, all waste generated from our manufacturing and operational activities is managed in compliance with applicable environmental regulations and is entrusted exclusively to vendors authorized by the respective State Pollution Control Boards (SPCBs). This ensures the safe handling, treatment, recycling, and disposal of waste in accordance with prescribed standards. Through a combination of product longevity, responsible waste management, regulatory compliance, and participation in circular economy initiatives, we strive to reduce our environmental footprint and contribute to the efficient and sustainable use of natural resources.</td></tr>
<tr><td>(b) E-waste</td></tr>
<tr><td>(c) Hazardous waste</td></tr>
<tr><td>(d) other waste.</td></tr>
</table>

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

At Somany Ceramics, both the Kadi and Kassar plants are certified under the EPR framework as a registered Brand Owner, in accordance with applicable Pollution Control Board requirements. The Company has secured approval for its EPR Action Plan for plastic waste management, reflecting its commitment to responsible handling of plastic packaging introduced into the market.

In line with this framework, the Company ensures that plastic used in packaging during FY 2025–26 is collected and recycled through authorized external agencies, supporting environmentally sound waste management while remaining compliant with regulatory requirements.

Leadership Indicators

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

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
The Company did not conduct any Life Cycle Assessment (LCA) studies during the current Financial year.					

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

Name of Product / Service	Description of the risk / concern	Action Taken
Not Applicable	Not Applicable	Not Applicable

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
BioFuel	100.00%	100.00%
Recycled Paper	100.00%	100.00%
Industrial mineral waste	50.62%	21.27%
Other Materials	-	-

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not Applicable			Not Applicable		
E-waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable	

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	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B /A)	Number (C)	% (C /A)	Number (D)	% (D /A)	Number (E)	% (E /A)	Number (F)	% (F /A)
Permanent employees											
Male	1,387	1,387	100.00%	1,387	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	56	56	100.00%	56	100.00%	56	100.00%	0	0.00%	0	0.00%
Total	**1,443**	**1,443**	**100.00%**	**1,443**	**100.00%**	**56**	**3.88%**	**0**	**0.00%**	**0**	**0.00%**
Other than Permanent employees											
Male	274	274	100.00%	274	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	22	22	100.00%	22	100.00%	22	100.00%	0	0.00%	0	0.00%
Total	**296**	**296**	**100.00%**	**296**	**100.00%**	**22**	**7.43%**	**0**	**0.00%**	**0**	**0.00%**

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

Category	% of Worker Covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B /A)	Number (C)	% (C /A)	Number (D)	% (D /A)	Number (E)	% (E /A)	Number (F)	% (F /A)
Permanent workers											
Male	558	558	100.00%	558	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	**558**	**558**	**100.00%**	**558**	**100.00%**	**0**	**0.00%**	**0**	**0.00%**	**0**	**0.00%**
Other than Permanent workers											
Male	2,055	2,055	100.00%	2,055	100.00%	0	0.00%	0	0.00%	0	0.00%
Female	11	11	100.00%	11	100.00%	11	100.00%	0	0.00%	0	0.00%
Total	**2,066**	**2,066**	**100.00%**	**2,066**	**100%**	**11**	**0.53%**	**0**	**0.00%**	**0**	**0.00%**

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company	0.06%	0.05%

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

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers Covered as a % of total workers	Deducted and Deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers Covered as a % of total workers	Deducted and Deposited with the authority (Y/N/N.A.)
PF	100.00%	100.00%	Y	100.00%	100.00%	Y
Gratuity	100.00%	100.00%*	Y	100.00%	100.00%*	Y
ESI	1.73%	100.00%	Y	1.56%	100.00%	Y
Others – please specify	0.00%	0.00%	N.A.	0.00%	0.00%	Not Applicable

*Note- Permanent Trainee workers are excluded from Gratuity

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, Somany's workplace is designed to be accessible to persons with disabilities (PwDs), employees, and workers. The Company is committed to fostering an inclusive workplace and complies with applicable legal requirements. Its infrastructure, including gates and office entrances, is accessible, with dedicated PwD washroom facilities and wheelchair access across shop floors to ensure ease of movement and accessibility for PwD employees and workers.

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

Yes, the Company's commitment to equal opportunity is clearly reflected in its Employee Code of Conduct and Employee Well-being Policy. It promotes a diverse and inclusive work environment by ensuring equal employment opportunities for all individuals, regardless of caste, creed, gender, nationality, color, race, religion, disability, or sexual orientation.

Policy Link:

Employee Code of Conduct

Employee Well Being Policy

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	Not Applicable	Not applicable	Not applicable	Not applicable
Female	100.00%	Not applicable	Not applicable	Not applicable
Total	**100.00%**	**Not applicable**	**Not applicable**	**Not applicable**

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers Other than Permanent Workers Permanent Employees Other than Permanent Employees	Yes, Somany Ceramics has established comprehensive and structured mechanisms to effectively address employee and worker grievances: 1. **Employee Grievance Redressal Mechanism:** A dedicated Help Desk operates through the HRMS platform to address employee concerns and grievances in a timely and effective manner. In addition, Regional and Business HR representatives are available to support employees and facilitate the prompt resolution of grievances. 2. **Whistle Blower and Ethics Complaint Mechanism:** Complaints related to the Whistle Blower Policy, Code of Conduct, or other ethical matters may be reported through the dedicated email address, whistleblower@somanyceramics.com, and are addressed through a defined escalation framework to ensure timely and appropriate resolution. 3. **Works Committee (Industrial Disputes Act):** A Works Committee, with equal representation from management and workers, meets quarterly to discuss and resolve employee concerns in accordance with the Industrial Disputes Act. 4. **Internal Complaints Committee (POSH Act):** The Internal Complaints Committee (ICC) convenes quarterly to address complaints related to the Prevention of Sexual Harassment (POSH) Act and to ensure ongoing compliance with statutory requirements. 5. **Safety Committee (Factories Act):** A Safety Committee oversees workplace safety matters in line with the Factories Act. Employees can report concerns through the welfare officer, who coordinates with the relevant teams to ensure prompt action and effective communication of resolutions. 6. **Whistle Blower Policy:** Employees are encouraged to report unethical practices, fraud, or violations of the Code of Conduct under the Whistle Blower Policy. The Company maintains zero tolerance for all forms of harassment, physical, verbal, sexual, or psychological with complaints handled through designated committees. 7. **Additional Support Channels:** Employees can also approach their reporting manager, HR Manager, or Compliance Officer to raise concerns or seek guidance. Regular awareness sessions and training programs are conducted to ensure employees are well-informed about available grievance redressal mechanisms. With these measures, the Company reinforces its commitment to fostering a safe, ethical, and inclusive workplace, ensuring that all concerns are addressed in a fair, transparent, and timely manner.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	**1,443**	**0**	**0.00%**	**1,413**	**0**	**0.00%**
Male	1,387	0	0.00%	1,361	0	0.00%
Female	56	0	0.00%	52	0	0.00%
Total Permanent Workers	**558**	**558**	**100.00%**	**587**	**587**	**100.00%**
Male	558	558	100.00%	587	587	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 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/ A)	No. (C)	% (C / A)		No. (E)	% (E/ D)	No. (F)	% (F / D)
Employees										
Male	1,387	720	51.91%	1167	84.14%	1,361	568	41.73%	1,004	73.77%
Female	56	19	33.93%	40	71.43%	52	18	34.62%	44	84.62%
Total	**1,443**	**739**	**51.21%**	**1207**	**83.65%**	**1,413**	**586**	**41.47%**	**1,048**	**74.17%**
Workers										
Male	558	429	76.88%	233	41.76%	587	431	73.42%	439	74.79%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Total	**558**	**429**	**76.88%**	**233**	**41.76%**	**587**	**431**	**73.42%**	**439**	**74.79%**

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1,387	1,387	100.00%	1,361	1,217	89.42%
Female	56	56	100.00%	52	44	84.62%
Total	**1,443**	**1,443**	**100.00%**	**1,413**	**1,261**	**89.24%**
Workers						
Male	558	558	100.00%	587	587	100.00%
Female	0	0	100.00%	0	0	0.00%
Total	**558**	**558**	**100.00%**	**587**	**587**	**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 of such system?**

Yes, Somany Ceramics considers the safety and well-being of its employees and stakeholders as its utmost priority, by implementing a comprehensive Occupational Health and Safety (OHS) management system across its manufacturing units. The Company's plants are certified under ISO 45001:2018, demonstrating its commitment to maintaining high standards of workplace safety and health.

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

Somany Ceramics is committed to maintaining a safe, secure, and healthy work environment through proactive and structured safety practices. The Company has established multiple layers of control mechanisms to identify, assess, and manage workplace hazards, supported by robust safety systems and governance frameworks.

1. **Hazard Identification and Risk Assessment (HIRA):**

   The Company systematically identifies workplace hazards and evaluates associated risks through structured HIRA processes. Risks are prioritized based on their severity and likelihood, enabling the implementation of appropriate control measures to ensure a safe working environment.

2. **Job Safety Analysis (JSA):**

   Detailed job safety analyzes are conducted for specific tasks, particularly non-routine and high-risk operations. Potential hazards are identified, and necessary safety precautions are incorporated into standard operating procedures.

3. **Risk Mitigation Measures:**

   Based on identified risks, targeted mitigation strategies are implemented, including engineering controls, administrative measures, use of appropriate personal protective equipment (PPE), employee awareness initiatives, and training programs. This layered approach helps effectively minimize or eliminate risks.

4. **Routine Inspections:**

   Regular safety inspections, audits, and behavior-based safety observations are carried out to identify unsafe conditions and practices. Timely corrective actions are taken to maintain compliance and enhance workplace safety.

Additional Safety Systems and Best Practices

- **Work Permit System:** A structured Work Permit System is implemented for high-risk activities such as hot work, confined space entry, electrical maintenance, and working at heights. This ensures that such tasks are performed under controlled and authorized conditions with necessary safeguards in place.
- **Lockout–Tagout (LOTO):** The Company follows strict LOTO procedures for energy isolation during maintenance and servicing activities, preventing accidental start-up of equipment and ensuring personnel safety.
- **Fire Safety Arrangements:** Manufacturing units are equipped with comprehensive firefighting systems, including hydrants, fire extinguishers, sand buckets, alarm systems, and trained response teams. Regular mock drills and training sessions are conducted to ensure preparedness for emergency situations.
- **Risk Committees:** Functional safety committees operate at each plant, comprising cross-functional representatives who meet regularly to review safety performance, identify risks, and implement corrective actions. These committees are overseen by an Apex Safety Committee led by senior management, which monitors overall safety strategy, compliance, and continuous improvement aligned with the Company's EHS objectives.

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

Yes, workers are encouraged to share their observations and suggestions by submitting designated forms through suggestion boxes placed across the premises. These inputs are reviewed by the Plant Safety Committee during its regular meetings, where appropriate actions are identified and implemented.

The Company also conducts periodic safety training programs and emergency drills to enhance employee awareness of workplace hazards, associated risks, and safety protocols. All employees participate in these programs and are encouraged to report any unsafe conditions, hazards, or near-miss incidents. Such reports and observations are reviewed by the Health and Safety team, which assesses the inputs and initiates suitable corrective and preventive measures. Matters requiring further attention or escalation are referred to the APEX Safety Committee, overseen by senior management, to ensure timely resolution, accountability, and continuous improvement in workplace safety.

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

Yes, all manufacturing units of Somany Ceramics are equipped with dedicated Occupational Health Centers (OHCs), staffed by qualified medical professionals, including a registered doctor and trained nursing personnel. Permanent employees are covered under comprehensive term and accidental insurance, which also supports non-occupational medical and healthcare needs. In addition, all permanent workers are provided with accidental insurance coverage to ensure financial protection in case of unforeseen incidents.

To enhance emergency preparedness, each unit is supported by a 24/7 ambulance service and on-site medical attendants, enabling prompt medical assistance and facilitating immediate hospitalization in case of emergencies.

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

Safety Incident/Number	Category*	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.3	0
	Workers	1.5	1.71
Total recordable work-related injuries	Employees	1	0
	Workers	6	7
No. of fatalities	Employees	1	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce

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

Somany Ceramics is dedicated to maintaining a safe, healthy, and compliant work environment for its entire workforce, by implementing structured safety systems, enforcing regulatory standards, and fostering a proactive safety culture. The following key measures are actively in place:

1. **Regular Safety Training:**

   Periodic training sessions are conducted for employees and workers to build awareness on workplace hazards, job-specific risks, and emergency preparedness.

2. **Job-Specific PPEs:**

   Employees are provided with appropriate Personal Protective Equipment (PPE) based on their job requirements, with continuous monitoring to ensure proper usage and condition.

3. **Periodic Health Check-ups:**

   Regular medical examinations are conducted through well-equipped Occupational Health Centers (OHCs) staffed by qualified doctors and nursing personnel to ensure employee well-being.

4. **Hazard Identification & Risk Assessment (HIRA):**

   Systematic processes are followed to identify hazards and assess risks, enabling proactive risk control measures. High-risk activities undergo detailed Job Safety Analysis (JSA).

5. **Identification & Rectification of Unsafe Acts/Conditions:**

   Unsafe practices and conditions are identified through routine inspections, employee feedback, and audits, followed by timely corrective and preventive actions.

6. **Incident Investigation & Root Cause Analysis (RCA):**

   All incidents and near misses are thoroughly investigated using structured RCA methodologies, with corrective actions implemented and monitored for effectiveness.

7. **Work Permit System:**

   A robust permit-to-work system is enforced for high-risk activities such as hot work, confined space entry, electrical isolation, and working at heights.

8. **Lockout–Tagout (LOTO):**

   Strict LOTO procedures are implemented during maintenance activities to ensure complete energy isolation and safeguard workers.

9. **Fire Safety Preparedness:**

   Comprehensive fire safety systems, trained emergency response teams, and periodic fire drills are in place to ensure readiness for emergencies.

10. **24/7 Ambulance Availability:**

    All plant locations are supported by round-the-clock ambulance services and trained medical personnel for prompt emergency response.

11. **Safety Committees & Management Oversight:**

    Active Safety Committees oversee safety-related concerns at the plant level, with significant issues being escalated to the to the APEX Safety Committee, overseen by senior management.

12. **Regular EHS Audits:**

    Internal and third-party Environment, Health & Safety (EHS) audits are conducted periodically to ensure compliance with statutory requirements and internal standards. Audit findings are tracked to closure, supporting continuous improvement across units.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	**Pending resolution at the end of year**	**Remarks**	**Filed during the year**	**Pending resolution at the end of year**	**Remarks**
Working Conditions (unsafe conditions)	55	Nil	All complaints were identified and resolved during routine safety assessments.	48	NIL	Identified & closed during routine safety assessments
Health & Safety (Unsafe acts + near miss)	36	Nil		26	NIL	

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.**

During the current financial year there were no ongoing safety-related incidents or risks arising from assessments of health and safety practices or working conditions. In addition, the Work Permit SOP and Accident/Incident SOP have been updated to include the following changes:

1. Revised work permit timings.
2. Implementation of a safety declaration system along with worker insurance coverage.
3. An updated accident/incident reporting system.

Leadership Indicators

1 **Does the entity extend any life insurance or any compensatory package in the event of death of**

(A) Employee (Y/N) Yes

(B) Workers (Y/N) Yes

Note: Employees are covered under term insurance, future service gratuity, and EDLI, while workers are covered under GPA.

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

The entity ensures compliance with applicable government regulations by monitoring GST deductions and deposits made by partners through regular checks and reconciliations, enabling seamless input tax credit claims and adherence to tax laws.

Dedicated teams also verify that vendors and contractors meet their statutory obligations, including PF, ESI, and GST payments, through monthly review of supporting documents and invoices. These processes support financial integrity across the value chain.

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	1*	NIL	NIL	NIL
Workers	NIL	NIL	NIL	NIL

***Note:** The Company has disbursed insurance and other monetary compensation for the affected family. The eligible dependent is currently pursuing education, suitable employment will be considered upon completion of their studies, in line with Company procedures and policies.

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

No

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

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100.00%
Working Conditions	100.00%

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

The Company is in the process of refining its Supplier Assessment Framework in line with the requirements of the Supplier Code of Conduct. Through this initiative, it seeks to evaluate and manage environmental and social risks across its supply chain.

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.**

Somany's commitment to creating stakeholder value is central to its corporate philosophy, reflecting a strong dedication to all those it engages with. The Company maintains a transparent and accountable relationship with its investors by openly communicating business operations, updates, and developments. It recognizes employees as key drivers of value creation and is committed to offering meaningful and rewarding career opportunities.

Suppliers are regarded as important partners in delivering business value, and their contributions are highly valued. The Company also strictly adheres to legal requirements and upholds its principles of ethics, transparency, and accountability, recognizing governments and regulators as critical stakeholders. With a strong emphasis on inclusive growth, Somany integrates sustainable development into its business practices, ensuring that community well-being remains at the core of all our programs and initiatives.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	• Advertisement • Experience centers • Customer meets • Satisfaction surveys	Quarterly	• Product satisfaction • Product information
Employees	No	• Email • Employee forums • Leadership forums • Employee surveys • Workplace platforms • Newsletter • Noticeboard • HR helpdesk • Various Committee	Quarterly/Event-based	• Learning and development • Well-being and awareness • Grievance redressal • Growth opportunities • Training and assessments

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Suppliers/ Vendors	No	• Email • Vendor meetings • Capacity building	Quarterly	• Quality • Local Procurement
Government and Regulatory Bodies	No	• Email • Policy intervention • Advocacy	Quarterly	• Taxation • Promotion • Best practices • Compliance
Shareholders	No	• Email • Newspaper • Advertisement • Website • Letter • Social media	Quarterly/Event-based	• Company's quarterly and annual earnings • Regulatory Compliance • Business strategy
Local Community	Yes	• Community meetings • Focused group discussion • Grievance redressal	Annual/Need-based	• Grievances • Feedback • Program improvement sessions • Capacity building • Needs Assessment • Feasibility Study

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.**

Somany places strong emphasis on stakeholder engagement and ensures ongoing, meaningful communication with all its stakeholders. To strengthen this approach, the Company has developed a structured ESG Strategy and a detailed roadmap to advance ESG best practices. As part of its ESG framework, Somany has constituted an ESG Steering Committee responsible for defining sustainability objectives, guiding implementation teams, reviewing public disclosures, and addressing stakeholder concerns. The Committee undertakes periodic reviews to evaluate sustainability performance and integrate stakeholder feedback. The Company further reinforces its commitment to transparency through comprehensive reporting on its ESG performance and progress.

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

Yes, Somany Ceramics in consultation with its stakeholders, has identified key environmental and social issues. Material topics have been carefully determined and prioritized based on their relevance to stakeholders as well as their impact on business operations. Additional details on this process are provided in the Materiality Assessment section of the ESG report. The Company's CSR initiatives are thoughtfully designed and implemented to address the needs of the communities it serves, with a specific focus on vulnerable, underrepresented, and marginalised groups.

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

The Company's CSR approach is centered on fostering sustainable development and improving the quality of life in communities located around its areas of operation. Through a diverse portfolio of initiatives, the Company supports key areas such as education, vocational training, healthcare, sanitation, environmental protection, conservation of natural resources, and community well-being.

CSR programs are developed based on comprehensive assessments of local needs and priorities, ensuring that interventions are relevant, impactful, and responsive to community requirements. The Company actively engages with local stakeholders and community members to identify pressing concerns and incorporate their feedback into the design and implementation of its initiatives.

To ensure effective governance and accountability, all CSR activities are undertaken in accordance with the Company's CSR policy and are subject to periodic monitoring and review by the CSR Committee and the Board of Directors. This structured approach enables the Company to maximize social impact while contributing to the long-term development of the communities it serves.

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 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees / Workers covered (B)	% (B / A)	Total (C)	No. of employees / Workers covered (D)	% (D / C)
Employees						
Permanent	1,443	802	55.58%	1,413	297	21.02%
Other than permanent	296	20	6.76%	300	2	0.67%
Total Employees	**1,739**	**822**	**47.27%**	**1,713**	**299**	**17.45%**
Workers						
Permanent	558	123	22.04%	587	0	0.00%
Other than permanent	2,066	261	12.63%	1926	1	0.05%
Total Workers	**2,624**	**384**	**14.63%**	**2,513**	**1**	**0.04%**

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B /A)	No. (C)	% (C /A)		No. (E)	% (E /D)	No. (C)	% (F /D)
Permanent Employees										
Male	1,387	0	0.00%	1387	100.00%	1,361	0	0.00%	1,361	100.00%
Female	56	0	0.00%	56	100.00%	52	0	0.00%	52	100.00%
Other than Permanent Employees										
Male	274	0	0.00%	274	100.00%	274	0	0.00%	274	100.00%
Female	22	0	0.00%	22	100.00%	26	0	0.00%	26	100.00%
Permanent Workers										
Male	558	43	7.71%	515	92.29%	587	52	8.86%	535	91.14%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Other than Permanent Workers										
Male	2,055	1,944	94.60%	111	5.40%	1,913	1,736	90.75%	177	9.25%
Female	11	11	100.00%	0	0.00%	13	13	100.00%	0	0.00%

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ wages of respective category	Number	Median remuneration/ Salary/ wages of respective category
Board of Directors (BoD)	-	6,20,000.00	-	5,85,000
Key Managerial Personnel	5	3,18,67,044.00	0	-
Employees other than BoD and KMP	1382	6,73,730.00	56	6,45,333.50
Workers	558	2,07,472.53	0	-

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	2.68%	2.54%

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's Human Resources (HR) function is responsible for addressing human rights impacts across its operations and value chain. As outlined in the Human Rights Policy, any form of human rights violation is strictly prohibited within the Company's operations and extended supply chain. Any concerns, violations, or grievances related to this policy can be formally reported to Mr. Biju Sebastian, Vice President - Corporate HR, for appropriate review and action.

Please refer to the policy link here: Human Rights Policy

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

The Company has established multiple mechanisms to effectively address human rights grievances and related concerns:

1. A dedicated Help Desk has been set up to manage employee complaints. Grievances submitted through this platform, as well as any violations of the Whistle Blower Policy, Business Code of Conduct, or Human Rights Policy, are reviewed and addressed appropriately.
2. In line with the Industrial Disputes Act, a Works Committee comprising equal representation from management and workers, meets quarterly to review and resolve employee grievances.
3. To comply with the Prevention of Sexual Harassment (POSH) Act, the Company has constituted an Internal Complaints Committee (ICC), which convenes regularly to ensure effective implementation of the Act and to address related issues.
4. As required under the Factories Act, a Safety Committee is in place to address workplace safety concerns and occupational health-related complaints.
5. Additionally, the Company's Whistle Blower Policy promotes ethical conduct by encouraging directors and employees to report instances of human rights violations, unethical practices, fraud, or breaches of the Code of Conduct and Ethics, Transparency, and Accountability Policy

Please find policy link here: Ethics, Transparency & Accountability Policy

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	NIL			NIL		
Discrimination at workplace						
Child Labor						
Forced Labor/ Involuntary Labor						
Wages						
Other human rights related issues						

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
Complaints on POSH as a % of female employees / workers	Not Applicable	Not Applicable
Complaints on POSH upheld	Not Applicable	Not Applicable

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

The Company's Whistle Blower Mechanism and Prevention of Sexual Harassment (POSH) Policy provide a safe and transparent platform for individuals to report concerns related to discrimination or harassment without fear of retaliation or unfair treatment.

- As detailed in the POSH Policy, the Company has established a structured framework to protect and support complainants, with strict disciplinary action taken against those found guilty of harassment.
- Under the Whistle Blower Policy, anonymous complaints are permitted to safeguard individuals from potential retaliation. The Company is committed to maintaining the confidentiality of complainants, ensuring transparency throughout the investigation process, and upholding the Principles of Natural Justice to avoid bias or discrimination.

Somany remains committed to fostering a safe, inclusive, and transparent workplace. Through these policies, employees are encouraged to raise concerns confidently, knowing they will be addressed fairly and confidentially. By prioritizing integrity, accountability, and respect, the Company reinforces its commitment to ethical practices and the well-being of its workforce.

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

Yes

10 Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labor	100.00%
Forced/involuntary labor	100.00%
Sexual harassment	100.00%
Discrimination at workplace	100.00%
Wages	100.00%
Others – please specify	Not Applicable

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

Based on the assessment conducted, no corrective actions are required. As a proactive measure, we at Somany Ceramics mandates verification of valid government-issued ID proof at entry points. In addition, Safety Officers carry out periodic random inspections across the plant to ensure strict adherence to labor laws and workplace safety standards.

Leadership Indicators

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

Not Applicable

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

Currently, Somany Ceramics has not undertaken any formal human rights due-diligence exercise. Human rights considerations are addressed through the Human Rights Policy, which covers employees, business partners, value chain stakeholders, and affected communities, and integrates respect for human rights into management systems and operations. It includes provisions on prohibition of child and forced labor, non-discrimination, safe working conditions, fair wages, and freedom of association. The policy is supported by a grievance redressal mechanism to address any concerns or violations.

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, Somany Ceramics ensures that its workplaces are accessible to persons with disabilities (PwDs). The Company is committed to fostering an inclusive work environment and adheres to the requirements of the relevant Act. Its infrastructure, including entry gates and office entrances, is designed for accessibility, with dedicated PwD-friendly washrooms and wheelchair access on shop floors to facilitate ease of movement for PwD visitors.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Child labor	100.00%
Forced/involuntary labor	100.00%
Sexual harassment	100.00%
Discrimination at workplace	100.00%
Wages	100.00%
Others – please specify	Not Applicable

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

The Company has not identified any ongoing safety-related incidents or risks resulting from assessments of our value chain partners.

PRINCIPLE 6 Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)*
From Renewable Sources		
Total electricity consumption (A) (GJ)	19,191.11	13,798.47
Total fuel consumption (B) (GJ)	7,93,063.22	7,92,961.31
Energy consumption through other sources (C) (GJ)	-	-
Total energy consumption from Renewable sources (A+B+C) (GJ)	**8,12,254.33**	**8,06,759.77**
From Non - Renewable Sources		
Total electricity consumption (D) (GJ)	2,05,162.95	1,96,232.01
Total fuel consumption (E) (GJ)	12,35,636.15	10,51,940.72
Energy consumption through other sources (F) (GJ)	-	-
Total energy consumption from Non-Renewable sources (D+E+F) (GJ)	**14,40,799.10**	**12,48,172.73**
Total energy consumed (A+B+C+D+E+F)	**22,53,053.43**	**20,54,932.51**
Energy intensity per rupee of turnover (Total energy consumption/ turnover in ₹ Lakhs)	31.40	29.11
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ/USD)	638.68	652.09
Energy intensity in terms of physical output	0.095	0.087
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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**

* Previous Financial Data has been revised

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.**

No.

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

Parameter	FY 2025-26 (Current Financial Year)*	FY 2024-25 (Previous Financial Year)*
Water withdrawal by source (in kilolitres)		
(i) Surface water	77,067.00	1,30,277
(ii) Groundwater	41,318.00	35,894
(iii) Third party water	77,644	86,090
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**1,96,029**	**2,52,261**

Parameter	FY 2025-26 (Current Financial Year)*	FY 2024-25 (Previous Financial Year)*
Total volume of water consumption (in kilolitres	**1,96,029**	**2,52,261**
Water intensity per rupee of turnover (Water consumed / turnover in ₹ Lakhs)	2.73	3.57
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL/USD)	55.57	80.05
Water intensity in terms of physical output	0.0083	0.0106
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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.**

* Total water consumption reported under third-party water sources includes office water consumption data, in accordance with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177. Office water consumption has been estimated as per CGWA guidelines at 45 litres per person per working day, accordingly previous year data has been revised.

4 **Provide the following details related to water discharged:**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharged by destination and level of treatment (in kilo litres)		
(i) To Surface water		
a. No treatment	Not applicable, both our plants are Zero Liquid Discharge Plants	Not applicable, both plants are Zero Liquid Discharge Plants
b. With treatment – please specify level of treatment		
(ii) To Groundwater		
a. No treatment		
b. With treatment – please specify level of treatment		
(iii) To Seawater		
a. No treatment		
b. With treatment – please specify level of treatment		
(iv) Sent to third-parties		
a. No treatment		
b. With treatment – please specify level of treatment		
(v) Others		
a. No treatment		
b. With treatment – please specify level of treatment		
Total volume of water discharged (in kilolitres) (i + ii + iii + iv + v)		

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**

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

Yes, the Company is committed to its Zero Liquid Discharge (ZLD) initiative through sustainable water management practices. As part of this approach, treated effluent is recycled and reused as process water in its production processes. To support this initiative, the Company has established five Effluent Treatment Plants (ETPs), enabling the complete reuse of treated wastewater and enhancing overall resource efficiency.

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	MT	124.05	159.80
SOx	MT	76.71	95.99
Particulate matter (PM)	MT	78.72	98.08
Persistent organic pollutants (POP)	-	Not Applicable	Not Applicable
Volatile organic compounds (VOC)	-		
Hazardous air pollutants (HAP)	-		
Others – please specify	-		

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)*
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	79,331.00	61,379.38
Total Scope 2 emissions (Break-up of the GHG into CO2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	40,444.85	39,627.96
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO_2e/Lakhs	1.67	1.43
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO_2e/USD	33.95	32.05
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO_2e/Square Meter tiles	0.0051	0.0043
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	-	-

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**

* Previous Financial Data has been revised

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

Yes, in FY26 we undertook several energy-saving initiatives aimed at reducing greenhouse gas emissions, including:

- Procured third-party solar power for the Kadi plant to reduce dependence on conventional energy sources, increase the use of renewable energy, and lower greenhouse gas emissions.
- Installed solar power plants at both manufacturing facilities to enhance renewable energy generation, reduce grid electricity consumption, and support the Company's transition to clean energy.
- Secured an additional 9.9 MWp solar power capacity through a SPV investment for the Kassar plant to enhance long-term energy security, and improve overall energy sustainability.
- Implemented a control system to regulate equipment pressure, improve process efficiency, and reduce overall energy consumption.

- Installed advanced vibrating units in place of conventional systems to improve operational efficiency, enhance process performance, and optimize energy use.
- Replaced the existing gearbox and motor with a new and improved unit to optimize power consumption while maintaining operational efficiency.
- Installed a bi-fuel kit on a high-capacity generator, enabling operation on both diesel and an alternative fuel to improve fuel efficiency and reduce operational costs.
- Used biofuels in place of conventional fossil fuels for process requirements, reducing greenhouse gas emissions and supporting the transition to cleaner energy sources.
- Collectively, these measures have resulted in significant energy savings, increased the use of renewable and cleaner fuels, and contributed to the Company's efforts to reduce its carbon footprint.

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

Parameter	**FY 2025-26 (Current Financial Year)**	**FY 2024-25 (Previous Financial Year)***
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	13.26	17.50
E-waste **(B)**	4.87	6.35
Bio-medical waste **(C)**	0.02	0.02
Construction and demolition waste **(D)**	-	-
Battery waste **(E)**	19.59	-
Radioactive waste **(F)**	-	-
Other Hazardous waste. Please specify, if any. **(G)**- ETP SLUDGE & USED OIL	2,860.60	2,478.53
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	2317.39	677.48
Total (A+B + C + D + E + F + G+ H)	**5,215.73**	**3,179.87**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) in ₹ Lakhs	0.07	0.05
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/USD)	1.48	1.01
Waste intensity in terms of physical output	0.0002	0.0001
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	30.52	10.59
(ii) Re-used	2,854.00	2,469.00
(iii) Other recovery operations	9.97	10.64
Total	**2,894.49**	**2,490.23**

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)*
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.0181	0.0183
(ii) Landfilling	-	-
(iii) Other disposal operations (Sold)	2,321.22	689.62
Total	**2,321.24**	**689.64**

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.**

* Previous Financial Data has been revised

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.**

Somany Ceramics' waste management practices are in accordance with the guidelines of the SPCB (State Pollution Control Board) and the Central Pollution Control Board. Key measures include:

- Dedicated areas for the segregation and safe storage of hazardous and e-waste. Such waste is maintained under controlled conditions and disposed of through authorized recyclers. E-waste is collected directly from the facility via closed-body vehicles, while hazardous waste, including used oil, is stored in sealed containers and handled through approved disposal channels.
- Hazardous waste is managed in line with SPCB regulations. Initiatives include reuse of ETP sludge as a raw material, sale of plastic barrels and used oil to SPCB-authorized vendors, and recycling of broken tiles back into the production process to reduce waste generation.
- Efforts to minimize or eliminate the use of hazardous and toxic chemicals in manufacturing processes, contributing to a safer work environment, reduced environmental impact, and improved compliance with regulatory standards. This approach also supports employee well-being and lowers the risk of pollution and waste generation.

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

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any
Not Applicable			

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

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

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

Yes, Somany adheres to all applicable Indian environmental laws, regulations, and guidelines, including the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act, and the Environment Protection Act, along with their respective rules. The Company has implemented the required measures to ensure full compliance with these regulations and consistently follows environmental best practices to maintain regulatory adherence.

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

Leadership Indicators

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

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

a. Name of the area

b. Nature of operations

c. Water withdrawal, consumption and discharge in the following format:

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

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.**

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	Not Applicable	Not Applicable
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

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

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

Not Applicable

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of Initiative
1	Utility Energy Optimization	Energy-saving measures were implemented in utility systems to improve energy efficiency and optimize operations.	Reduced energy consumption and improved operational efficiency.
2	Energy Conservation Initiative	Operational improvements were undertaken to optimize energy use and enhance system performance.	Reduced energy consumption and improved resource efficiency.
3	Equipment Utilization Optimization	Operational controls were introduced to optimize equipment utilization and reduce unnecessary energy usage.	Improved energy efficiency and operational performance.
4	Equipment Performance Enhancement	Energy-saving measures were implemented in operational equipment to improve efficiency and reduce power consumption.	Reduced energy consumption and enhanced equipment performance.
5	Operational Energy Management	Process improvements were introduced to optimize equipment operations and improve energy efficiency.	Reduced energy consumption and improved operational effectiveness.
6	Ventilation Efficiency Improvement	Energy optimization measures were implemented in facility ventilation systems to improve efficiency.	Reduced energy consumption and improved system performance.
7	Facility Energy Optimization	Operational enhancements were undertaken to improve the efficiency of ventilation and support systems.	Improved energy efficiency and reduced resource consumption.
8	Utility System Efficiency Enhancement	Energy-efficient measures were introduced in utility operations to optimize performance and reduce energy use.	Reduced energy consumption and improved operational efficiency.
9	Thermal Energy Recovery Initiative	Process improvements were implemented to enhance recovery and utilization of thermal energy within operations.	Reduced energy demand and improved process efficiency.

10	Water Reuse and Conservation Initiative	Water treatment processes were upgraded to improve water quality and increase reuse within operations.	Enhanced water reuse and reduced dependence on fresh water sources.
11	Solar Power Integration	Along with existing renewable energy capacity of 3.5 MW, with 2.5 Kassar and 1 MW at Kadi, an additional secured 9.9 MW solar power through Special purpose vehicle further strengthening the Company's renewable energy portfolio and reducing its environmental impact.	Solar power was integrated across the Company to increase the use of renewable energy and reduce dependence on conventional power sources. This initiative also contributed to lowering greenhouse gas emissions and reducing overall energy costs.
12	Replacement of Grinding Media	The grinding media was upgraded to improve grinding efficiency and optimize overall process performance. The initiative was implemented to reduce grinding time and enhance energy efficiency during operation.	The project improved process efficiency, reduced power consumption, and contributed to operational cost savings.

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

Yes, our organization has established a robust Business Continuity and Disaster Management Plan. These plans are developed by the Risk Management Committee to address potential risks and uncertainties, with the primary goal of ensuring rapid recovery and resumption of normal operations after any disruption. Furthermore, we have location-specific Emergency Preparedness Plans to respond effectively to incidents such as fire or explosions, HSD leakage or fire, natural gas leakage, electrical faults, structural collapse, natural disasters, and food poisoning. These proactive measures help us remain resilient and ensure operational continuity during emergencies.

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.

Somany has established a Supplier Code of Conduct that sets out its expectations regarding Business Ethics, Environment, Labor, and Human Rights. All suppliers are required to adhere to this code and ensure that its principles are also extended to their own supply chains.

As outlined in the code, suppliers must comply with all applicable environmental laws and standards. They are expected to use resources efficiently and minimize adverse impacts related to energy, water, and waste, while ensuring proper waste disposal in line with regulatory requirements. Suppliers are also encouraged to continuously enhance their environmental performance by adopting cleaner and more resource-efficient technologies.

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

100.00%

8 How many Green Credits have been generated or procured:

	FY 2025-26 (Current Financial Year)
By the listed entity	Not Applicable
By the top ten (in terms of value of purchases and sales, respectively) value chain partners	Not Applicable

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.**

5

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	Indian Council of Ceramic Tiles and Sanitaryware (ICCTAS)	National
2	Confederation of Indian Industry (CII)	National
3	PHD Chamber of Commerce and Industry	National
4	Merchant Chamber of Commerce and Industry	National
5	The Associated Chambers of Commerce and Industry of India	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
The Company has not received any complaints or orders concerning anti-competitive behavior during the reporting period.		

Leadership Indicators

3 **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
Not Applicable					

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

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

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

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

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

The Company regularly engages with local communities through its CSR initiatives. It carries out need assessments to understand key concerns and grievances, which are then used to design focused CSR programs. In addition, as a best practice, all CSR activities are governed and periodically reviewed by the Board to ensure their effectiveness.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/small producers	63.70%	89.83%
Directly from within India	100.00%	98.54%

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

Location	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)#
Rural	38.27%	35.30%
Semi-urban	0.00%	0.00%
*Urban	0.84%	0.72%
Metropolitan	60.89%	63.98%

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

*Note: For FY 2025-26 urban salaries paid have been to employees who are located outside India.

Previous Financial Data has been revised

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In ₹)
Not applicable, as none of the Company's CSR projects are implemented in aspirational districts identified by the Government.			

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

No, as per our Code of Conduct for Employees and Suppliers, the Company follows a non-discriminatory approach in supplier selection, ensuring equal opportunity for all potential suppliers. Although preference is given to local suppliers near our facilities to support community businesses, there is no specific policy that prioritizes or targets marginalized or vulnerable groups in the supplier selection process.

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

None

(c) What percentage of total procurement (by value) does it constitute?

Not Applicable

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

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

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

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

6 **Details of beneficiaries of CSR Projects:**

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Healthcare activities through HelpAge India aimed at supporting health and well-being of the elderly and underprivileged communities.	54276	66.00%
2	Swachh Bharat – Sanitation and hygiene program implemented in Jhajjar district, Haryana through Third Planet to improve cleanliness and hygiene awareness.	1,34,000	80.00%
3	Education and skill development program conducted through Third Planet to enhance employability and learning outcomes.	1,875	100.00%
4	Plantation of fruit trees to develop orchards for small and marginal farmers in Rajasthan (Alwar and Jaipur districts), supporting livelihood enhancement.	256	90.00%
5	Renovation of Virmani Public School, Roop Nagar under S.P. Virmani Public Charitable Trust to improve educational infrastructure.	546	93.00%
6	"SAARTHAK"- A community-based initiative focused on mental well-being of the elderly.	2,299	92.00%
7	Renovation of school building under Anubhuti Samiti to strengthen educational facilities.	270	95.00%
8	Shri H. L. Somany Architecture Excellence Scholarship to support and encourage academic excellence in architecture students.	8	100.00%

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.**

Somany Ceramics has a robust customer complaint and feedback system designed to ensure timely resolution and continuous improvement. Customers can raise concerns through multiple channels, including a toll-free helpline (1800-1030-004), email (customer.care@somanyceramics.com, customer.support@somanyceramics.com), website forms, social media platforms, WhatsApp (93196 01428), and authorized dealers.

All complaints are assigned a unique reference number and recorded in the CRM system. They are acknowledged within 24 hours and prioritized based on severity to ensure efficient handling. Critical issues are resolved within 48 hours, while general complaints are typically addressed within 3 to 7 days.

If required, unresolved issues are escalated through a structured hierarchy to higher management. After resolution, customers are engaged through follow-ups and satisfaction surveys to assess their experience. Depending on the nature of the complaint, resolutions may include service support, refunds, or product replacement.

The Company also conducts regular analysis of complaints, along with employee training and process improvements, to enhance service efficiency, ensure compliance with industry standards, and maintain high customer satisfaction levels.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100.00%
Safe and responsible usage	100.00%
Recycling and/or safe disposal	100.00%

3 Number of consumer complaints in respect of the following:

<table>
<tr><th rowspan="2"></th><th colspan="2">FY 2025-26 (Current Financial Year)</th><th rowspan="2">Remarks</th><th colspan="2">FY 2024-25 (Previous Financial Year)</th><th rowspan="2">Remarks</th></tr>
<tr><th>Received during the year</th><th>Pending resolution at end of year</th><th>Received during the year</th><th>Pending resolution at end of year</th></tr>
<tr><td>Data privacy</td><td rowspan="6" colspan="2">NIL</td><td rowspan="7">During the current financial year, most queries were addressed in a timely manner. The Company is continuously working to ensure prompt closure and maintain efficient response timelines for any unresolved complaints.</td><td rowspan="6" colspan="2">NIL</td><td rowspan="7">All queries were assisted in a timely manner in the current financial years.</td></tr>
<tr><td>Advertising</td></tr>
<tr><td>Cyber-security</td></tr>
<tr><td>Delivery of essential services</td></tr>
<tr><td>Restrictive Trade Practices</td></tr>
<tr><td>Unfair Trade Practices</td></tr>
<tr><td>Other (Product Quality)</td><td>1,681</td><td>9</td><td>1,460</td><td>12</td></tr>
</table>

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

	Number	Reasons for recall
Voluntary recalls	0	Not Applicable
Forced recalls	0	Not Applicable

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.

Somany Ceramics is committed to upholding the highest standards of cybersecurity across its IT operations. To safeguard its digital assets, the Company has implemented a comprehensive Cybersecurity Policy aligned with globally recognized standards and best practices. It follows the guidelines of ISO 27001:2013 cybersecurity framework, enabling effective identification, monitoring, and mitigation of cyber risks. The Company has further strengthened its security infrastructure through advanced measures, including a third-party Security Operations Center (SOC), Azure and SaaS-based security solutions, antivirus protection systems, and restricted USB access controls. This cybersecurity framework is regularly reviewed and enhanced to address evolving threats and maintain a secure and resilient digital environment.

For additional details, refer to our Cyber Security Policy:

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

Not Applicable, as no complaints were filed during the current FY 2025-26, under any category mentioned.

7 Provide the following information relating to data breaches:

a.	Number of instances of data breaches	0
b.	Percentage of data breaches involving personally identifiable information of customers	0
c.	Impact, if any, of the data breaches	No cybersecurity incidents or data breaches were reported by the Company during FY 2025-26 to CERT-In, in compliance with the directions issued on 28 April, 2022 under Section 70-B(6) of the Information Technology Act, 2000.

Leadership Indicators

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

Somany Ceramics is a leading manufacturer and marketer of tiles, bathware, adhesive products, and has expanded into holistic home and building solutions. The Company offers a diverse and innovative range of solutions for residential, commercial, and industrial applications. Customers can access detailed information about the Company's products and services through various channels:

- Official Website: The Company's website (https://www.somanyceramics.com/) provides a comprehensive platform to explore its product portfolio, including specifications, applications, and benefits, enabling informed decision-making. It is further strengthened by advanced digital tools such as the Tile Visualiser and AI-led short-format educational content that enhance product awareness and correct application practices.
- Product Labels & Packaging: All products feature clear and informative labeling that includes key technical specifications, installation guidelines, and usage instructions. The Company maintains transparent product labeling to ensure ease of understanding and correct usage at the customer level.
- Brochures & Catalogs: Somany issues brochures, catalogs, and product guides showcasing its latest designs, technologies, and innovations, made available through showrooms, exhibitions, and directly to customers and industry professionals. These efforts are supported by proactive public relations activities, including product launches and showroom inaugurations.
- Branding & Marketing Initiatives: The Company undertakes focused branding and marketing activities, including advertising campaigns, social media engagement, participation in industry events, and hyperlocal marketing across its dealer network through localized campaigns, co-branded initiatives, and in-store activations to enhance awareness and product education.
- Retail Network & Experience Centers: Products are accessible through an extensive network of dealers, retailers, and exclusive experience centers, where customers can experience designs and finishes firsthand. Engagement is further strengthened through mason and architect meets, architect-led campaigns such as "Building Connections," and curated interactions with industry influencers. Targeted digital outreach, including segment-specific WhatsApp communication for masons, dealers, architects, and channel partners, further supports engagement.
- Customer Support & Consultation: Dedicated customer support and technical consultation services are available through helplines and field teams, assisting customers, architects, and designers with product selection, installation, and maintenance support. This is complemented by end-to-end service assistance to ensure a seamless customer experience. Call: 1800-1030-004 (10:00 AM to 7:00 PM, Monday to Saturday), Email: marketing@somanyceramics.com, International Business Inquiries: export@somanyceramics.com and stay updated with our latest collections by subscribing to our newsletter.
- Social Media Platforms: Somany Ceramics maintains an active social media presence across Facebook, YouTube, Instagram, X, and LinkedIn, and our mobile application is available for download on both Android and iOS platforms.

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

Somany Ceramics is committed to educating all stakeholders, including masons, architects, builders, and retail consumers, on the safe and responsible use of its tiles, bathware, and adhesive products. The Company adopts a multi-channel, marketing-led education approach to provide accurate information, best practices, and installation guidance across its product range.

1. Training and Skill Development Programs
   - Workshops and seminars are regularly conducted for masons, architects, and builders to promote correct installation techniques, safe handling, and maintenance practices.
   - On-site demonstrations are carried out at construction locations to showcase proper methods of tile installation and adhesive application.
   - These initiatives are further supported through architect-led engagements such as "Building Connections" and mason/architect meets for direct knowledge exchange.
2. Digital Resources and Online Learning
   - The official website (www.somanyceramics.com), along with blogs and guided content, provides installation best practices, usage instructions, and technical know-how. The Company leverages its digital ecosystem, including short-format educational content, to simplify technical knowledge for applicators and end-users.
   - Social media and video platforms are used to share instructional content and expert insights for wider accessibility.
   - Advanced tools such as the Tile Visualiser and digital simulation applications help ensure accurate product selection and reduce execution-level errors.
3. Product Packaging and Labeling
   - Each product includes clear and comprehensive labeling with usage instructions, safety precautions, installation guidance, and maintenance recommendations.
   - Transparent on-pack communication ensures correct handling and application at the point of use.
4. Technical Support and Consultation
   - Dedicated customer support teams assist retailers, builders, architects, and consumers with product selection, application techniques, and troubleshooting.
   - Technical experts provide on-ground consultation for large-scale projects to ensure compliance with best practices and optimal performance.
   - Targeted communication, including segment-specific WhatsApp outreach to masons, dealers, architects, and channel partners, further enhances responsiveness and support.
5. Retail and Showroom Engagement
   - In-store specialists and retail partners guide customers on product features, correct usage, and application methods.
   - Experience centers offer hands-on product interaction along with expert consultation.
   - Awareness is further strengthened through brochures, catalogs, public relations initiatives, product launches, and showroom activations.
   - Hyperlocal marketing initiatives across the dealer network, including localized campaigns, co-branded activities, and in-store engagements, further reinforce education and awareness.

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

Somany Ceramics follows a proactive approach by implementing Standard Operating Procedures (SOPs) to manage potential disruptions to essential services effectively. These procedures establish a clear escalation mechanism for issue resolution while ensuring business continuity and operational efficiency. Employees are trained to monitor critical services, enabling early detection and mitigation of risks, and promoting a culture of proactive risk management and continuous improvement.

4 **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable)**

Yes

If yes, provide details in brief.

Somany Ceramics provides product information that goes beyond the requirements of local regulations. Along with mandatory labeling, the Company includes installation instructions, maintenance guidelines, usage recommendations, and safety precautions on product packaging. This ensures that masons, architects, builders, and consumers have access to complete and practical information for safe and effective product usage, in line with ISO 15622:2017 standards.

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