TÜVINDIA

Independent Assurance Statement

To
The Directors and Management
Carborundum Universal Limited
'Dare House', No.234, N.S.C.Bose Road,
Parrys, Chennai - 600001
Tamil Nadu, India

Carborundum Universal Limited (hereafter 'CUMI') commissioned TUV India Private Limited (TUVI) to conduct independent external assurance of BRSR Core disclosures (*09 attributes as per Annexure I - Format of BRSR Core*), *KPIs of BRSR Core placed under (Annexure II- BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT)* following the *(BRSR Core –Framework for assurance and ESG disclosures for value chain* stipulated in SEBI *circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, Para 6 & Annexure II, dated 12/07/2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024*). CUMI developed Business Responsibility and Sustainability Report (hereinafter 'the BRSR') for the period April 01, 2025 to March 31, 2026. The BRSR is based on the National Guidelines on Responsible Business Conduct (NGRBC), *SEBI circular: SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated 10/05/2021* followed by the *notification number SEBI/LAD-NRO/GN/2023/131, dated 14/06/2023* pertaining to BRSR requirement. This engagement was conducted as a reasonable assurance engagement in accordance with ISAE 3000 (Revised) and is specifically aligned with the SEBI BRSR Core – Framework for Assurance and ESG Disclosures for Value Chain, as stipulated under SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 and the Industry Standards on Reporting of BRSR Core.

Applicable Assurance Criteria

The assurance engagement was conducted against the following applicable assurance criteria:

i. BRSR Core Key Performance Indicators (KPIs) as prescribed under Annexure I – Format of BRSR Core
ii. SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12 July 2023
iii. *Industry Standards on Reporting of BRSR Core*
iv. CUMI's internal data definitions, measurement protocols, and calculation methodologies applied consistently for the reporting period

These criteria were applied to assess the completeness, accuracy, consistency, and reliability of the BRSR Core disclosures.

Management's Responsibility

CUMI developed the BRSR's content pertaining to the Core disclosures (09 attributes as per Annexure I - Format of BRSR Core). CUMI's management holds responsibility for the collection, analysis, and disclosure of the information presented in both the BRSR (web-based and print versions). This includes maintaining the integrity of the associated website and ensuring that all disclosed information is accurate, complete, and aligned with the applicable criteria outlined in the BRSR requirements, and is free from intended or unintended material misstatements. Furthermore, CUMI is accountable for the archiving, storage, and reproduction of the reported data and information, and for making it available to stakeholders and regulators upon request.

Scope and Boundary

The scope of work includes the assurance of the following *09 attributes as per Annexure I - Format of BRSR Core* disclosed in the BRSR report. This assurance engagement is limited to BRSR Core KPIs covering Scope 1 and Scope 2 emissions. Scope 3 emissions and broader value-chain disclosures are excluded from the scope. BRSR core requirements encompass essential disclosures pertaining to organization's Environmental, Social and Governance (ESG). In particular, the assurance engagement included the following:

i. Review of *09 attributes as per Annexure I - Format of BRSR Core* submitted by CUMI,
ii. Evaluation of the quality, completeness, and consistency of disclosures
iii. Review of evidence (on a sample basis) for all 9 attributes and its KPIs
iv. KPI-level verification of supporting evidence using a risk-based and judgmental sampling approach, including review of data from selected manufacturing units (sites), functions, and data owners

Sampling was designed to provide reasonable assurance at the **individual KPI level**, taking into consideration inherent risk, estimation uncertainty, and data materiality.

TUVI has verified the below *09 attributes as per Annexure I - Format of BRSR Core* disclosed in the BRSR

Attributes	KPI	
Green-house gas (GHG) footprint	Total Scope 1 emissions (with breakup by type) - GHG (CO_2e) Emission in MT - Direct emissions from organization's owned- or controlled sources – Monitored	
	Total Scope 2 emissions in MT - Indirect emissions from the generation of energy that is purchased from a utility provider – renewable energy and IREC equivalent to grid electricity are purchased– Monitored	
	GHG Emission Intensity (Scope 1+2), Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP – Calculated	
	GHG Emission Intensity (Scope 1+2), (Total Scope 1 and Scope 2 emissions (MT) /Total output of Product or Service- Calculated	
Water footprint	Total water consumption (in kL) – Monitored and estimated	
	Water consumption intensity - kL / Total Revenue from Operations adjusted for PPP – Calculated	
	Water consumption intensity - kL / Total output of Product or Service- Calculated	
	Water Discharge by destination and levels of Treatment (kL) – Calculated based on estimated values	
Energy footprint	Total energy consumed in TJ – Monitored	
	% of energy consumed from renewable sources - In % terms- Monitored	
	Energy intensity -TJ/ Rupee adjusted for PPP – Calculated	
	Energy intensity - Joules or multiples / Product or Service – Calculated	
Embracing circularity - details related to waste management by the entity	Plastic waste (A) – Monitored, E-waste (B) – Monitored, Bio-medical waste (C) – Monitored, Construction and demolition waste (D) – Monitored, Battery waste (E) – Monitored, Radioactive waste (F) – NA	
	Other Hazardous waste (G) – see the list below	
	Spent Oil, Waste or residues containing oil, FRP Process Residue, Process Wastes, Residues and Sludge, Chemical Sludge from Waste Water Treatment, Discarded Containers/barrel – Monitored	
	Other Non-hazardous waste generated (H) – see the list below	
	Cast Iron Moulds, Copper Parts Waste, MS Scrap, Paper Waste, Carton Box, Floor Sweeping Waste, Grain Refractory Scrap, Rubbish Waste, Wooden Scrap– Monitored	
	Total waste generated (A +B + C + D + E + F + G + H) in MT	
	Waste intensity MT / Rupee adjusted for PPP – Calculated MT / Total output of Product or Service-Calculated	
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (MT) – Monitored	
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (Intensity), kg of Waste Recycled Recovered /Total Waste generated – Calculated	
	For each category of waste generated, total waste disposed by nature of disposal method (MT)	
	For each category of waste generated, total waste disposed by nature of disposal method (Intensity) kg of Waste Recycled Recovered /Total Waste generated – Calculated	
Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total Revenue of the company - In % terms – Measured / Calculated / Estimated (as applicable)	
	Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites) 1. Number of Permanent Disabilities – Monitored 2. Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) – Monitored 3. No. of fatalities – Monitored	
Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid - In % terms – Calculated	
	Complaints on POSH	1) Total Complaints on Sexual Harassment (POSH) reported – Monitored
		2) Complaints on POSH as a % of female employees / workers – Monitored
		3) Complaints on POSH upheld – Monitored
Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India - In % terms – As % of total purchases by value – Monitored	
	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost - In % terms – As % of total wage cost – Monitored	
Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events - In % terms – Monitored	
	Number of days of accounts payable - (Accounts payable *365) / Cost of goods/services procured – Calculated	
Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	1) Purchases from trading houses as % of total purchases
		2) Number of trading houses where purchases are made from
		3) Purchases from top 10 trading houses as % of total purchases from trading houses
		1) Sales to dealers / distributors as % of total sales
		2) Number of dealers / distributors to whom sales are made
		3) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors

		Share of RPTs (as respective %age) in -
		Purchases, Sales, Loans & advances, Investments

The reporting scope encompasses **22 manufacturing units (sites), 10 Offices including 1 Corporate Office**. We conducted **physical onsite assessments** at 4 key manufacturing units (sites) and 1 Corporate Office. Electromineral (EMD) division-Edappally, Abrasives (ABR) division- Tiruvottiyur, Super Refractories (SR) division-Serkadu, Industrial ceramics (IC) division-Hosur, Corporate Office - Dare House, Chennai. The remaining 18 locations and 9 Offices were covered through a remote desk review process.

Onsite Verification

Carborundum Universal Limited, Corporate Office, 'Dare House', No.234, N.S.C.Bose Road, Parrys, Chennai - 600001, Tamil Nadu, India

1. Carborundum Universal Limited, Plant No 1, Kalamassery Development Plot P.O, Kalamassery 683 104, Ernakulam District, Kerala.
2. Carborundum Universal Limited, No. 655, Tiruvottiyur High Road, PB No. 2272, Tiruvottiyur, Chennai - 600019, Tamil Nadu.
3. Carborundum Universal Limited, Super Refractories & Prodorite Plant II, Mungileri Village, Vinnampalli Post, Katpadi Taluk, Vellore District - 632516, Tamil Nadu.
4. Carborundum Universal Limited, Plot No.47, 48 (part), SIPCOT Industrial Complex, Hosur - 635126, Krishnagiri District, Tamil Nadu.

Remote Verification

5. Carborundum Universal Limited, Plot No.48, SIPCOT Industrial Complex, Hosur - 635126, Krishnagiri District, Tamil Nadu.
6. Carborundum Universal Limited, No : C-4, C-5, Kamarajar Salai, MMDA Industrial Complex, Kattankolathur, Chengalpattu - 603209, Tamil Nadu.
7. Carborundum Universal Limited, F-1/2, F2 - F5, SIPCOT Industrial Park, Pondur "A" Village, Sriperumbudur - 602105, Kanchipuram District, Tamil Nadu.
8. Carborundum Universal Limited, Door No: 102 103, Phase II, SIPCOT Industrial Complex, Ranipet, Narasingapuram, Walajah, Ranipet - 632403, Tamil Nadu.
9. Carborundum Universal Limited, SEZ-1, Plot No.8, Carborundum Universal SEZ, Kalamassery Development Plot, Kochi- 683104, Kerala
10. Carborundum Universal Limited, SEZ-2, Plot No. 2 & 3, Carborundum Universal, CUMI SEZ KD Plot P.O., Kalamassery, Kochi – 683 109, Kerala.
11. Carborundum Universal Limited, SEZ-3, Plot No.4 & 5, Carborundum Universal SEZ, Kalamassery Development Plot, Kochi, -683104, Kerala.
12. Carborundum Universal Limited, Plot No.7, Cochin Special Economic Zone (CSEZ), Kakkanad 682037, Kochi, Kerala.
13. Carborundum Universal Limited, Plot No.18, Cochin Special Economic Zone (CSEZ), Kakkanad 682037, Kochi, Kerala.
14. Carborundum Universal Limited, Unit II, Kalamassery Development Plot P.O, Kalamassery 683 104, Ernakulam District, Kerala
15. Carborundum Universal Limited, PB No.3 Nalukettu, Koratty- 680308, Trichur District, Kerala.
16. Carborundum Universal Limited, Maniyar.P.O, Vadasserikkara (via), Pathanamthitta-689 662
17. Carborundum Universal Limited, K3, ASAHI Industrial Estate, Latherdeva Hoon, Mangalore Jhabrera Road, PO Jhabrera Tehsil Roorkee, Haridwar District, Uttarakhand - 247665.
18. Carborundum Universal Limited, P.B No.2 Okha Port P.O., Devbhumi Dwarka District, Gujarat 361350.
19. Carborundum Universal Limited, Jhautala More, Gopalpur Chandigarh, P.O. Ganga Nagar, Kolkata 700132, West Bengal.
20. Carborundum Universal Limited, Plot no. 35, Adhartal Industrial Estate, Jabalpur - 482004, Madhya Pradesh.
21. Carborundum Universal Limited, Plot no. 37, Adhartal Industrial Estate, Jabalpur - 482004, Madhya Pradesh.
22. Carborundum Universal Limited, Plot no.48-51 , Adhartal Industrial Estate, Jabalpur - 482004, Madhya Pradesh.

The assurance activities were carried out together with a desk review of entire manufacturing units (sites) and offices as per reporting boundary.

Limitations

TUVI did not perform any assurance procedures on the prospective information disclosed in the Report, including targets, expectations, and ambitions. Consequently, TUVI draws no conclusion on the prospective information, Value-chain KPIs or any disclosure other than BRSR Core disclosures. During the assurance process, TUVI did not come across any limitation to the agreed scope of the assurance engagement. TUVI did not verify any ESG goals and claim through this assignment. TUVI verified data on a sample basis; the responsibility for the authenticity of data entirely lies with CUMI. Any dependence of person or third party may place on the BRSR Report is entirely at its own risk. TUVI has taken reference of the financial figures from the audited financial reports and financial figures are not assured under this engagement. CUMI will be responsible for the appropriate application of the financial data. The application of this assurance statement is limited w.r.t *SEBI circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated Jul 12, 2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024)*. This assurance statement does not endorse any environmental and social claims (related to the product, manufacturing process, packaging, disposal of product etc.) as well as advertisements by the reporting organization. TUVI does not permit use of this statement for Greenwashing or misleading claims. This assurance statement has been prepared solely to meet the requirements of SEBI BRSR Core assurance and shall not be used or relied upon for any other purpose. Certain environmental KPIs, including water discharge and emission intensity metrics, involve estimation techniques where direct measurement is not feasible. These estimates are based on management assumptions, standard emission factors, and engineering calculations. While reasonable and consistently applied, such estimates are subject to inherent uncertainty and may vary if underlying assumptions change.

Our Responsibility

TUVI's responsibility in relation to this engagement is to perform a reasonable level of assurance and to express a conclusion based on the work performed. Our engagement did not include an assessment of the adequacy or the effectiveness of CUMI's strategy, management of ESG-related issues or the sufficiency of the Report against BRSR reporting principles, other than those mentioned in the scope of the assurance. TUVI's responsibility regarding this verification is in reference to the agreed scope of work, which includes assurance of non-financial quantitative and qualitative information (*09 attributes as per Annexure I - Format of BRSR Core*) disclosed by CUMI. The intended users of this assurance statement are the management of 'CUMI'. The data is verified on a sample basis, the responsibility for the authenticity of data lies with the reporting organization. Reporting Organization is responsible for archiving the related data for a reasonable time period. TUVI expressly disclaims any liability or co-responsibility 1) for any decision a person or entity would make based on this assurance statement and 2) for any damages in case of erroneous data is reported by CUMI. This assurance engagement is based on the assumption that the data and information provided to TUVI by CUMI are complete and true.

Verification Methodology

During the assurance engagement, TUVI adopted a risk-based approach, focusing on verification efforts with respect to disclosures. TUVI has verified the disclosures and assessed the robustness of the underlying data management system, information flows, and controls. In doing so:

a) TUVI examined and reviewed the documents, data, and other information made available by CUMI for non-financial 09 attributes as per Annexure I - Format of BRSR Core (non-financial disclosures)
b) TUVI conducted interviews with key representatives, including data owners and decision-makers from different functions of CUMI.
c) Sampling was performed using a risk-based and judgmental approach to obtain sufficient and appropriate evidence to support a reasonable assurance conclusion.
d) TUVI performed sample-based reviews of the mechanisms for implementing the sustainability-related policies and data management (qualitative and quantitative)
e) TUVI adopted a risk-based assurance approach, identifying key assurance risks such as estimation risk, boundary definition risk, and data completeness risk, which informed the nature, timing, and extent of assurance procedures, including sampling.
f) The nature and extent of procedures included inquiries, analytical procedures, and selective testing of supporting documentation for selected ESG disclosures and KPIs.
g) Sample selection and size were determined using professional judgment, considering data risk, materiality, and availability, taking into account factors such as the nature of the disclosure, data availability, prior-year observations, and perceived risk, within the constraints of a reasonable assurance engagement.
h) TUVI reviewed the adherence to reporting requirements of "BRSR"

Opportunities for Improvement

The following are the opportunities for improvement reported to CUMI. However, they are generally consistent with CUMI management's objectives and programs. CUMI already identified below topics and Assurance team endorse the same to achieve the Sustainable Goals of organization.

i. Comprehensive GHG Emissions Accounting: CUMI may plan to broaden its greenhouse gas emissions inventory by including all categories of indirect emissions (Scope 3), in accordance with ISO 14064-1, to ensure more comprehensive climate impact reporting.
ii. CUMI can opt for the RE/ EV based vehicle to reduce Scope 1 emission for internal and business local commuting
iii. CUMI can opt for the ISO 20400 for sustainable procurement management system.
iv. CUMI may consider monitoring the chain of custody for suppliers involved in the disposal of non-hazardous waste, particularly those who do not directly engage in recycling. This would help improve transparency and reinforce waste management practices across the supply chain.
v. CUMI may benefit from creating dedicated training modules and controlled documented process for personnel responsible for ESG data monitoring to ensure consistent reporting and oversight across all locations.
vi. CUMI may conduct more intensive internal audit procedure for verifying BRSR data on periodic basis.
vii. CUMI may take steps to assess its emission targets following the "Science-Based Targets" methodology (Sectoral de-carbonization approach, or Absolute-based targets, or Economic approach);
viii. CUMI can opt for certification of Zero Waste to Landfill in order to improve the waste disclosures.
ix. Increase Renewable Energy Mix: CUMI can further expand its use of renewable energy to reduce both energy costs and associated greenhouse gas (GHG) emissions.
x. Conduct Water and Energy Audits: CUMI can perform comprehensive water and energy audits to identify savings opportunities and initiate corresponding improvement projects.

Conflict of Interest

In the context of BRSR requirements set by SEBI, addressing conflict of interest is crucial to maintain high integrity and independence of assurance engagements. As per SEBI guidelines, assurance providers need to disclose any potential conflict of interest that could compromise the independence or neutrality of their assessments. TUVI diligently identifies any relationships, affiliations, or financial interests that could potentially cause conflict of interest. We proactively implement measures to mitigate or manage these conflicts, ensuring independence and impartiality in our assurance engagements. We provide clear and transparent disclosures about any identified conflicts of interest in our assurance statement. We recognize that failure to address conflict of interest adequately could undermine the creditability of the assurance process and the reliability of the reported information. Therefore, we strictly adhere to SEBI guidelines and take necessary measures to avoid, disclose, or mitigate conflicts of interest effectively. Please refer para "**Independence and Code of Conduct**" below.

Our Conclusion

In our opinion, based on the scope of this assurance engagement, the disclosures on BRSR Core KPI described in the BRSR report along with the referenced information complies with BRSR Core requirements as per Annexure I for the 9 attributes, and meets the general content and quality requirements of the BRSR. TUVI confirms its competency to conduct the assurance engagement for the BRSR as per SEBI guidelines. Our engagement team members were assigned based on competence requirements in ESG verification, assurance methodologies, and regulatory frameworks. We ensure independence, employ robust methodologies, and maintain continuous improvement to perform the assurance engagement. Based on our procedures, we did not identify any material changes in the methodologies applied for the preparation of the selected BRSR KPIs during the reporting period. CUMI has established a policy-led data control framework for BRSR disclosures, with documented processes and defined roles and responsibilities. The Company has established key data controls for BRSR reporting that are designed in accordance with its internal control framework. Data controls relevant to KPI reporting were reviewed for design and implementation to support verification procedures. However, testing of operating effectiveness of controls was not within the scope of this assurance engagement.

Disclosures: TUVI is of the opinion that the reported disclosures generally meet the BRSR requirements. CUMI refers to general disclosure to report contextual information about CUMI, while the Management & Process disclosures the management approach for each indicator (*09 attributes as per Annexure I - Format of BRSR Core*).

Reasonable Assurance: TUVI conducted the reasonable assurance engagement in accordance with ISAE 3000 (Revised) and applicable SEBI BRSR Core requirements, including defined assurance procedures, risk-based verification and evaluation of supporting evidences. Based on the procedures performed and evidence obtained, in our opinion, the BRSR Core disclosures for the applicable nine attributes are prepared, in all material respects, in accordance with the applicable BRSR Core criteria prescribed under Annexure I.

BRSR complies with the below requirements

Statements relating to governance, leadership, stakeholder responsiveness, materiality and broader BRSR principles represent management disclosures and were reviewed only to the extent relevant to the defined BRSR Core assurance scope; such statements were not independently assured unless specifically covered within the assurance scope.

a) Conciseness: The Report reproduces the requisite information and communicates clear information in as few words as possible. The disclosures are expressed briefly and to the point sentences, graphs, pictorial, tabular representation is applied. At the same time, due care is taken to maintain continuity of information flow in the BRSR.
b) Reliability and completeness: CUMI has established internal data aggregation and evaluation systems to derive the performance. CUMI confirms that, all data provided to TUVI, has been passed through QA/QC function. The majority of the data and information was verified by TUVI's assurance team (on sample basis) during the BRSR verification and found to be fairly accurate. All data, is reported transparently, in a neutral tone and without material error.
c) Consistency and comparability: The information presented in the BRSR is on yearly basis and found reliable and complete manner. Thus, the principle of consistency and comparability is established.

Independence and Code of Conduct: TUVI follows IESBA (International Ethics Standards Board for Accountants) Code which, adopts a threats and safeguards approach to independence. We recognize the importance of maintaining independence in our engagements and actively manage threats such as self-interest, self-review, advocacy, and familiarity. The assessment team was safeguarded from any type of intimidation. By adhering to these principles, we uphold the trust and confidence of our clients and stakeholders. In line with the requirements of the SEBI *circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177, dated 20/12/2024*.

TUVI confirms its independence in accordance with the ethical requirements of the IESBA Code, SEBI BRSR Core assurance expectations and its own Policy regarding Independence and Impartiality. TUVI declares that during the reporting period:

a. No consulting, advisory, system design, data preparation, or implementation services related to ESG or BRSR were provided to CUMI,
b. TUVI was not involved in the preparation of the BRSR or underlying data,
c. No relationships or circumstances exist that could create a conflict of interest or impair independence,

Appropriate safeguards were applied to ensure objectivity, impartiality, and professional judgment throughout the assurance engagement.

TUVI solely focuses on delivering verification and assurance services and does not engage in the sale of service or the provision of any non-audit/non-assurance services, including consulting.

References to NGRBC, GRI Standards and SEBI guidance are contextual and do not imply assurance over the complete BRSR report, unless explicitly covered under BRSR Core KPIs.

Quality control: The assurance team complies with quality control standards, ensuring that the engagement partner possesses requisite expertise and the assigned team collectively has the necessary competence to perform engagements in reference with standards and regulations. Assurance team follows the fundamental principles of integrity, objectivity, professional competence, due care, confidentiality and professional behaviour. In accordance with International Standard on Quality Control, TUVI maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Assurance Team and Independence

TUVI is an independent, neutral third-party providing ESG Assurance services with qualified environmental and social specialists. TUVI states its independence and impartiality and confirms that there is "no conflict of interest" with regard to this assurance engagement. In the reporting year, TUVI did not work with CUMI on any engagement that could compromise the independence or impartiality of our findings, conclusions, and observations. TUVI was not involved in the preparation of any content or data included in the BRSR, with the exception of this assurance statement. TUVI maintains complete impartiality towards any individuals interviewed during the assurance engagement.

For and on behalf of TUV India Private Limited

TUV INDIA PRIVATE LIMITED TÜVINDIA

Date: 12/05/2026
Place: Mumbai, India
Project Reference No: 8124528038

Manojkumar Borekar
Product Head – Sustainability Assurance Service
TUV India Private Limited