# Annexure C

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT**

**SECTION A: GENERAL DISCLOSURES**

**I. Details of the listed entity**

| | | |
|---|---|---|
| 1. | Corporate Identity Number (CIN) of the Listed Entity | L29224TN1954PLC000318 |
| 2. | Name of the Listed Entity | Carborundum Universal Limited |
| 3. | Year of incorporation | 1954 |
| 4. | Registered office address | 'Dare House', No.234, N.S.C.Bose Road, Parrys, Chennai - 600001 |
| 5. | Corporate address | 'Dare House', No.234, N.S.C.Bose Road, Parrys, Chennai - 600001 |
| 6. | E-mail | investorservices@cumi.murugappa.com |
| 7. | Telephone | 044-30006161 |
| 8. | Website | https://www.cumi-murugappa.com/ |
| 9. | Financial year for which reporting is being done | 2024-2025 |
| 10. | Name of the Stock Exchange(s) where shares are listed | BSE Limited and National Stock Exchange of India Limited |
| 11. | Paid-up Capital | ₹190,422,718 |
| 12. | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report | Ms. Rekha Surendhiran, Company Secretary, 044-30006141, rekhas@cumi.murugappa.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 disclosure in this report is made on a Standalone basis. |
| 14. | Name of assurance provider | Not Applicable (NA) |
| 15. | Type of assurance obtained | |

**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. | Manufacture of other non-metallic mineral products - Abrasives | Manufacture, Sale, and Marketing of abrasives for various applications including Bonded, Coated & Super Abrasives | 42.86% |
| 2. | Electrominerals - Abrasives Grains | Manufacture, Sale, and Marketing of abrasives for various applications including Bonded, Coated & Super Abrasives | 23.50% |
| 3. | Refractories & Ceramics | Design and Manufacturing of Refractories, Ceramics, Anti Corrosives and Polymers | 33.64% |

**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. | Abrasives | 23993 | 42.86% |
| 2. | Electrominerals | 0729 | 23.50% |
| 3. | Refractories & Ceramics | 23939 | 33.64% |

**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 | 20 | 10 | 30 |
| International | Nil | Nil | Nil |

**19. Markets served by the entity:**

**a. Number of locations**

| Locations | Number |
|---|---|
| National (No. of States) | 24 States and 6 Union territories |
| International (No. of Countries) | 60 countries |

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

26.5%

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

Carborundum Universal Limited (CUMI) is a diversified materials science Company that operates as a fully integrated enterprise. Diverse range of customers include Aerospace, Automotive Original Equipment Manufacturer (OEM) & Auto Components, Construction, Cement, Food Processing, General Engineering, Iron & Steel, Mining, Mineral Processing, Pharmaceuticals, and Railways. The Company serves both retail and industrial customers through multiple channels across India. The multiple channels include distributors, direct sales, and digital marketing.

**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) | 1088 | 990 | 91% | 98 | 9% |
| 2. | Other than Permanent (E) | 0 | 0 | 0 | 0 | 0 |
| 3. | **Total employees (D + E)** | 1088 | 990 | 91% | 98 | 9% |
| **WORKERS** | | | | | | |
| 4. | Permanent (F) | 1292 | 1269 | 98% | 23 | 2% |
| 5. | Other than Permanent (G) | 3711 | 3267 | 88% | 444 | 12% |
| 6. | **Total workers (F + G)** | 5003 | 4536 | 91% | 467 | 9% |

**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) | 4 | 3 | 75% | 1 | 25% |
| 2. | Other than Permanent (E) | 0 | 0 | 0% | 0 | 0% |
| 3. | **Total differently abled employees (D + E)** | 4 | 3 | 75% | 1 | 25% |
| **DIFFERENTLY ABLED WORKERS** | | | | | | |
| 4. | Permanent (F) | 1 | 1 | 100% | 0 | 0% |
| 5. | Other than Permanent (G) | 0 | 0 | 0% | 0 | 0% |
| 6. | **Total differently abled workers (F + G)** | 1 | 1 | 100% | 0 | 0% |

**21. Participation/Inclusion/Representation of women:**

| | Total (A) | No. and percentage of Females | |
|---|---|---|---|
| | | No. (B) | % (B/A) |
| Board of Directors | 7 | 1 | 14 |
| Key Management Personnel | 2 | 1 | 50 |

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

**(Disclose trends for the past 3 years)**

| | FY 2024-25 | | | FY 2023-24 | | | FY 2022-23 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| **Permanent Employees** | 10.4 | 12.2 | 10.6 | 11.34 | 7.64 | 11.04 | 10.47 | 12.41 | 10.62 |
| **Permanent Workers** | 5.4 | 4.7 | 5.4 | 4.18 | 6.25 | 4.21 | 4.81 | 0.00 | 4.76 |

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

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

| S. No. | Name of the holding / subsidiary / associate companies / joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|---|---|---|---|---|
| 1 | Net Access India Limited | Subsidiary | 100 | No |
| 2 | Southern Energy Development Corporation Limited | Subsidiary | 84.76 | No |
| 3 | Pluss Advanced Technologies Limited | Subsidiary | 74.06 | No |
| 4 | Sterling Abrasives Limited | Subsidiary | 60 | No |
| 5 | CUMI (Australia) Pty Limited | Subsidiary | 51.22 | No |
| 6 | CUMI International Limited | Subsidiary | 100 | No |
| 7 | Volzhsky Abrasive Works | Subsidiary | 98.07 | No |
| 8 | Foskor Zirconia (Pty) Limited | Subsidiary | 51 | No |
| 9 | CUMI America Inc. | Subsidiary | 100 | No |
| 10 | CUMI Middle East FZE | Subsidiary | 100 | No |
| 11 | CUMI Abrasives & Ceramics Company Limited | Subsidiary | 100 | No |
| 12 | CUMI Europe s.r.o | Subsidiary | 100 | No |
| 13 | CUMI Awuko Abrasives GmbH | Subsidiary | 100 | No |
| 14 | Rhodius Abrasives GmbH | Subsidiary | 100 | No |
| 15 | Pluss Advanced Technologies B.V., Netherlands | Subsidiary | 74.06 | No |
| 16 | Rhodius Nederland B.V | Subsidiary | 100 | No |
| 17 | Rhodius France S.A.R.L. | Subsidiary | 100 | No |
| 18 | Rhodius Korea Inc. | Subsidiary | 100 | No |
| 19 | Rhodius South America Ltd | Subsidiary | 100 | No |
| 20 | CUMI USA Inc. | Subsidiary | 100 | No |
| 21 | Silicon Carbide Products LLC | Subsidiary | 100 | No |
| 22 | Ciria India Limited | Associate/JV | 30 | No |
| 23 | Wendt (India) Limited | Associate/JV | 37.5 | No |
| 24 | Murugappa Morgan Thermal Ceramics Limited | Associate/JV | 49 | No |

**VI. CSR Details**

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

Yes, CSR applies to the entity.

**(ii) Turnover (in ₹)** - 28,276 Million

**(iii) Net worth (in ₹)** - 25,582.56 Million

**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 (NGRBC):**

| 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 2024-25 | | | FY 2023-24 | | |
|---|---|---|---|---|---|---|---|
| | | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities | Yes | - | - | | - | - | |
| Investors (other than shareholders) | Yes | - | - | | - | - | |
| Shareholders** | Yes | 5 | - | | 52 | 1 | |
| Employees and workers | Yes | 1 | - | | 2 | - | |
| Customers | Yes | 1,117 | 4* | | 1,109 | 16* | |
| Value Chain Partners | Yes | - | - | | - | - | |
| Other (please specify) | | | | | | | |

*Prior year data is recalibrated for consistency with the current year's presentation*
** Complaints are pending due to ongoing discussions with the customer(s) for additional information.*
*** Refer Corporate Governance report for nature of the shareholder complaints*

*The stakeholders can use the grievance redressal policy to raise complaints. All the complaints shall be addressed in line with the grievance redressal mechanism. Refer to the grievance redressal policy using the link below.*

https://www.cumi-murugappa.com/wp-content/uploads/2024/04/Stakeholder-Grievance-Redressal-Policy-.pdf

**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. | Climate change and Climate action obligation | Risk & Opportunity | Climate change is resulting in extreme weather events, which can disrupt operations, damage infrastructure and equipment.<br>The Indian Government is taking steps to address climate change and can expect more regulations to be introduced in the future. The risk could potentially increase the operating costs including carbon taxes or emissions caps. | To mitigate exposure to these risks, the Company is taking proactive measures such as reducing greenhouse gas emissions, energy-efficient technologies, increasing water efficiency, constructing rainwater storage ponds, increasing usage of renewable energy and developing contingency plans for extreme weather events. | Negative/ Positive |
| 2. | Environmental risks | Risk | Environmental risks, such as air and water pollution, waste generation and disposal have the potential to affect operations, reputation, and financial performance.<br>Failure to comply with environmental regulations and standards could result in fines, legal action, and reputational damage. | The Company is making continuous efforts to reduce its exposure to environmental risks.<br>To monitor compliance with environmental regulations, the Company uses a compliance management tool, which enables monthly tracking and reporting of environmental compliance. | Negative |
| 3 | Value Chain Sustainability | Risk | The Company sources its raw materials from many global & local suppliers. The Regulatory requirements expect the Company to do audits and assurance on the BRSR core elements. Any failure on the part of value chain partners to comply with dynamically changing regulations can disrupt the Company's operations, and impact business. | The Company has onboarded an online tool to collate the data for disclosure requirements and planned to do audit the value chain partners aligning to the requirements.<br>Supplier assessment prior to onboarding is also being practiced with ESG metrices. | Negative |
| 4 | Employee turnover and skills | Risk | High turnover rates can lead to increased recruitment and training costs, loss of knowledge and expertise, reduced productivity, and lower employee morale.<br>Moreover, the Company operates in a highly competitive industry, where access to skilled talent is essential for success.<br>The ability to attract, retain, and develop skilled employees is critical to the ability to innovate, meet customer demands, and achieve business objectives. Failure to do so could result in a shortage of skilled labour, which could limit growth potential and put the Company at a competitive disadvantage. | The Company provides training and development programs to allow employees to enhance and refine their skills. By doing so, employees can pursue career advancement while simultaneously contributing towards the organisation's objectives.<br>Various HR practices/processes/initiatives are part of the employment cycle, which also includes performance-based rewards and recognition mechanisms.<br>Job rotation and training are deployed to develop employee capability besides conducting regular employee engagement initiatives.<br>The Company also sponsors for higher education programs for the employees. | Negative |

| 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 | Data Security & Privacy | Risk | The Company understands that data security breaches can lead to significant reputational damage, financial losses, and legal penalties. | The Company has implemented various measures, such as periodic cybersecurity assessments, data security policies and procedures, and employee awareness to mitigate this risk.<br>Regular Training and Awareness: Conduct regular training and awareness programs for employees to educate them on data privacy best practices, including how to handle sensitive information, how to spot phishing attempts, and how to report suspicious activity. | Negative |
| 6 | Occupational Health and Safety | Risk & Opportunity | Strong safety culture leads to high employee morale and motivation. Lack of it can lead to accidents and injuries. | The Company strives to mitigate the risks arising from health and safety. The Company has incorporated many strategic initiatives for driving safety culture, such as:<br>• Implementation of Behaviour Based Safety at manufacturing sites.<br>• Improving Machinery Safety through 360-degree guarding initiative.<br>• Introducing EHS requirements for installation of new equipment/ facilities.<br>• Process Risk Assessment to identify risks associated with existing process equipment and facilities.<br>• Introduction of guidance for high-risk operations through permit-to-work, LOTO.<br>• Work Environment Monitoring for assessing health impact. | Negative / Positive |

**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.

<table>
<tr><th colspan="3">Disclosure Questions</th><th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th></tr>
<tr><td colspan="12">Policy and management process</td></tr>
<tr><td>1.</td><td>a.</td><td>Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr>
<tr><td></td><td>b.</td><td>Has the policy been approved by the Board? (Yes/No)</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr>
<tr><td></td><td>c.</td><td>Web Link of the Policies, if available</td><td colspan="9">https://www.cumi-murugappa.com/policies-disclosure/</td></tr>
<tr><td>2.</td><td colspan="2">Whether the entity has translated the policy into procedures. (Yes / No)</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr>
<tr><td>3.</td><td colspan="2">Do the enlisted policies extend to your value chain partners? (Yes/No)</td><td>Y*</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr>
<tr><td>4.</td><td colspan="2">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.</td><td></td><td></td><td>ISO 45001</td><td></td><td></td><td>ISO 14001 & ISO 50001</td><td></td><td></td><td></td></tr>
<tr><td>5.</td><td colspan="2">Specific commitments, goals and targets set by the entity with defined timelines, if any.</td><td colspan="9">The Company is aiming to achieve net zero emissions by 2050.<br>The Company also has set its intermediate targets for 2030 as below,
<table>
<tr><th>Parameter</th><th>2030 Target (FY 24-25 as baseline)</th></tr>
<tr><td>Energy intensity reduction</td><td>20%</td></tr>
<tr><td>GHG emission intensity reduction</td><td>25%</td></tr>
<tr><td>Water intensity reduction</td><td>20%</td></tr>
<tr><td>Waste intensity reduction</td><td>25%</td></tr>
<tr><td>Renewable energy</td><td>50%</td></tr>
</table></td></tr>
<tr><td>6.</td><td colspan="2">Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</td><td colspan="9">The Company's performance against its 2025 targets are as below,
<table>
<tr><th>Parameter</th><th>2025 Target (FY21-22 as baseline)</th><th>FY 24-25</th></tr>
<tr><td>Energy intensity reduction</td><td>25%</td><td>25%</td></tr>
<tr><td>GHG emission intensity reduction</td><td>25%</td><td>31%</td></tr>
<tr><td>Water intensity reduction</td><td>25%</td><td>25%</td></tr>
<tr><td>Waste intensity reduction</td><td>25%</td><td>-16%#</td></tr>
</table>
# Data re-calibrated and has been streamlined.</td></tr>
</table>

| 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) | The Company remains committed to integrating sustainable practices across its operations. As market dynamics evolve and stakeholder expectations continue to increase, the Company is focused on aligning its long-term strategy with responsible business conduct.<br><br>Beyond business performance in financial parameters, the Company is deeply committed to making a positive and lasting impact on the communities in which it operates. Through a range of Corporate Social Responsibility (CSR) initiatives in and around its manufacturing plants and other locations, value driven actions are being undertaken in the core areas of education, healthcare, and skill development which have had a positive impact. These efforts reflect the belief that sustainable growth is best achieved by uplifting the communities that support and surround the business.<br><br>The Company always has and will continue to prioritise decisions and actions that safeguard the environment. While the Compliance management system ensures all the regulatory aspects are met, the newly established dedicated EHS function is driving the sustainability goals of the Company along with the business and other functional teams.<br><br>The Company's ESG 2030 targets consider significant reduction in energy intensity, GHG emission intensity, water intensity, waste intensity. The Company also focusses on increasing the share of renewable energy in its total electrical energy.<br><br>In the field of education, the Company has positively influenced the lives of 2,330 students by enhancing access to quality learning opportunities.<br><br>In healthcare, support has been extended to over 48 beneficiaries through the facilitation of critical surgeries and the provision of essential medical equipment, thereby strengthening healthcare delivery systems.<br><br>Additionally, the Company's skill development initiatives have included 106 beneficiaries receiving technical training programs and skill development. Furthermore, 1,057 women have been empowered through targeted programs aimed at fostering self-reliance and improving livelihood opportunities.<br><br>The conscious focused improvement in the employee engagement initiatives will ensure the Company being a preferred place to work for the employees whom we consider to be one of the most important stakeholders.<br><br>The consistent recognitions the Company has been achieving for its Governance framework and practices is a testimony to the significance the organisation places on this important pillar of the ESG. However, we remain committed to enhancing this benchmark with and beyond the evolving standards. |

| Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). | Name: Mr. Sridharan Rangarajan<br>Designation: Managing Director | | | | | | | | |
| 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. | While the Company does not have a dedicated committee of the Board for sustainability related matters or issues, Mr. Sridharan Rangarajan, Managing Director continues to be the designated Director spearheading the sustainability objectives within the EHS framework for the Company.<br>Though not a Board committee, the Company has established an internal ESG committee responsible for institutionalising the processes and ensuring the EHS deliverables as per the set objectives/strategy. This Committee has representatives from all business and functions and is committed to delivering the ESG goals of the Company.<br>Additionally, during the year, the Company set up an Environment, Health, and Safety (EHS) function, which plays a key role in driving EHS/ ESG initiatives at a Company level across the organisation. | | | | | | | | |

Y* - The Company encourages the value chain partners also to embrace all the principles and incorporate sustainable business practices. The Company's Environmental, Health and Safety practices, Labour and Human Rights, Ethical Business Practices, and Transparency policies apply to the value chain partners.

#Certain policies of the Company are only available to internal stakeholders, employees and workers.

**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 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Q | Q | Q | Q | Q | Q | Q | Q | Q |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances | Y | Y | Y | Y | Y | Y | Y | Y | Y | Q | Q | Q | Q | Q | Q | Q | Q | Q |

Note: As part of a regular process, the department heads, business leaders, functional heads and senior management staff review the Company's policies to ensure their continued relevance and effectiveness. Any necessary adjustments to the policies and processes are made during this assessment, and the policies are presented to the Board of Directors as needed. The Company ensure adherence to applicable regulations and have established a compliance management system to this effect.

| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|
| 11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency. | Yes, Environment, Health and Safety Policy, is externally evaluated by certification body across all its manufacturing facilities. Also, the energy policy in its two verticals of businesses. Manufacturing facilities has also obtained certifications under various international standards, including ISO 14001, ISO 45001 and ISO 50001.<br>The Company has established a robust internal mechanism to ensure compliance with standards and laws. This mechanism includes site-level audits by internal and external persons. Policies are periodically reviewed and updated by concerned departments and is approved by the Management / Committees of the Board or the Board itself, as applicable. | | | | | | | | |

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

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

**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**

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

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

**Essential Indicators**

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

| Segment | Total number of training and awareness programmes held | Topics / principles covered under the training and its impact | %age of persons in respective category covered by the awareness programmes |
|---|---|---|---|
| Board of Directors | 8 | Business plan, Code of Conduct, Governance and Regulatory compliance, Risk Management, Industry Outlook, Code of Conduct, Conflict of Interest, Long term strategy etc. | 100% |
| Key Managerial Personnel | 9 | Anti-Corruption Practices, Business Plan and Long-term Strategy, Code of Conduct, Conflict of Interest, , Prevention of Sexual Harassment (POSH) Policy, Data Protection and Data Privacy Act, Regulatory changes, and Risk Assessment. | 100% |
| Employees | 59 | Anti-Corruption Practices, Code of Conduct, Diversity Policy, Environment Health and Safety Policy, Ethics and Integrity, Equal Opportunity Policy, Prevention of Sexual Harassment (POSH) Policy, Safe Workplace Practices and Whistle-blower Policy.<br>Value workshops on Personal Values, Social Responsibility, Environment Conservation Practices. | 74% |
| Workers | 58 | Anti-Corruption Practices, Code of Conduct, Diversity Policy, Environment Health and Safety Policy, Ethics and Integrity, Equal Opportunity Policy, Prevention of Sexual Harassment (POSH) Policy, Safe Workplace Practices, and Whistle-blower Policy. | 38% |

**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 INR) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Penalty/ Fine | Nil | | | | |
| Settlement | | | | | |
| Compounding fee | | | | | |

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

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

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

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

Yes, the Company has an anti-corruption / anti-bribery policy. The Company strictly prohibits its employees from engaging in any form of bribery and corruption in any business dealings. The anti-corruption and anti-bribery policy, prohibit employees from making any payments, directly or indirectly to any employees or individuals or entity in exchange for business or any other favourable action. The policy is also incorporated as part of contractual agreements with its vendors and suppliers etc. In addition, all the employees of the Company are required to adhere to the Company's code of conduct and confirm the same annually.

https://www.cumi-murugappa.com/wp-content/uploads/2024/04/Anti-Bribery-and-Anti-Corruption-Policy.pdf

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

| | FY 2024-25 | FY 2023-24 |
|---|---|---|
| Directors | Nil | Nil |
| KMPs | Nil | Nil |
| Employees | Nil | Nil |
| Workers | Nil | Nil |

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

| | FY 2024-25 | | FY 2023-24 | |
|---|---|---|---|---|
| | Number | Remarks | Number | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | Nil | | Nil | |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs | Nil | | Nil | |

**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 corrective actions was taken since no issues related to fines/penalties/actions were taken by the regulators/law enforcement agencies/judicial institutions in case of corruption and conflict of interest during the financial year.

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

| | FY 2024-25 | FY 2023-24 |
|---|---|---|
| Number of days of accounts payables | 28 days | 33 days |

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 2024-25 | FY 2023-24 |
|---|---|---|---|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases | 14% | 14.2% |
| | b. Number of trading houses where purchases are made from | 105 | 110 |
| | c. Purchases from top 10 trading houses as % of total purchases from trading houses | 65.8% | 69.4% |
| Concentration of Sales | a. Sales to dealers / distributors as % of total sales | 39.7% | 39.4% |
| | b. Number of dealers / distributors to whom sales are made | 874 | 936 |
| | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors | 22.2% | 21.5% |
| Share of RPTs in | a. Purchases (Purchases with related parties / Total Purchases) | 8.2% | 8.2% |
| | b. Sales (Sales to related parties / Total Sales) | 8.9% | 9.3% |
| | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | Nil | Nil |
| | d. Investments (Investments in related parties / Total Investments made) | 100% | 100% |

#The Company has considered the following definition for a Trading house. A trading house (trader) is an entity that specialises in facilitating trade between manufacturers and customers across different regions and countries. The Company has considered raw materials purchased from traders within India and globally for completing the details of the above table. Also, the raw materials purchased from related parties are used for quantification in the RPT Section of the above table.

**Leadership Indicators**

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

| Total number of awareness programmes held | Topics / principles covered under the training | % age of value chain partners covered (by value of business done with such partners) under the awareness programmes |
|---|---|---|
| Nil | Nil | Nil |

The Company did not conduct any direct awareness or training program for value chain partners on 9 principles of NGRBC.

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

Yes, the Company has a code of conduct for its Board of Directors and Senior Management, which contains clear provisions governing actual or potential conflicts of interest, that may arise in connection with the Company's business operations. The Company mandates an annual disclosure from its Board of Directors and Senior Management, disclosing any interests that they may hold in any other entities. Additionally, the Company undertakes necessary measures to get requisite approvals, in compliance with the relevant laws and regulations, before entering into any transactions with such entities.

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

**Essential Indicators**

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

| | FY 2024-25 | FY 2023-24 | Details of improvements in environmental and social impacts |
|---|---|---|---|
| R&D | 3.02 % | 2.5% | - |
| Capex | 24.9% | 8.9% | - Exhaust stack at one of its manufacturing facilities for improving air dispersion<br>- Sludge dewatering system for wastewater treatment plant<br>- Retrofit emission control<br>- Fuel conversion kits for low carbon emitting fuels |

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

The Company focusses on Sustainable Procurement while there is no specific laid down procedure. The Company's engagement with all suppliers is aligned to the "CUMI's Right path" intending to protect the human rights, environmental responsibility and ethical business practices. The supplier sourcing guidelines are being developed.

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

NA

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

**(a) Plastics (including packaging)**

The Company's product profile is majorly attributed to Abrasives, Electrominerals, Refractories and Ceramics in which there is usage of plastics majorly for its packing material. The Company being a responsible entity complies the recycling and end-of-life requirements via EPR obligations set by the Central Pollution Control board.

**(b) E-waste**

There is a business vertical which manufactures power tools which would generate E-waste at the end of its life. The Company being a responsible entity complies the end-of-life requirements via EPR obligations set by the Central Pollution Control board.

**(c) Hazardous waste**

Most of the Company's products before and after use do not contribute to the Hazardous waste. However, the usage of Prodorite leads to the generation of hazardous chemicals. The customers are informed about safety aspects related to its handling and management by providing the Material Safety Data Sheet (MSDS) along with the product.

**(d) Other waste**

NA

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

Yes, EPR for plastic as a brand owner and e-waste as a producer applies to the Company. Yes, the waste collection plan is in line with the EPR plan submitted to the Pollution Control Board. Refer to the leadership indicator Question 4, on the EPR plan and the Company's progress toward achieving the target.

**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?**

No

| 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. |
|---|---|---|---|---|---|
| Nil | | | | | |

**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 |
|---|---|---|
| NA | | |

No, the organisation did not conduct Life Cycle Assessments (LCA) for any of its products.

**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 2024-25 | FY 2023-24 |
| Abrasive grains waste | 0.24% | 0.28% |
| Ceramics scrap | 0.89% | 0.82% |
| Ceramics sludge | 0.28% | 0.13% |
| Reclaimed in-house materials | 0.24% | 0.45% |
| Refractory waste | 0.10% | 0.09% |

The above table was quantified based on recycled input material and total material used in production based on the quantity of materials used in production in tonnes. Since the majority of recycled inputs are generated in-house from various divisions and reused within the Company, a financial value has not been attributed.

**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 2024-25 | | | FY 2023-24 | | |
|---|---|---|---|---|---|---|
| | Re-used | Recycled | Safely Disposed | Re-used | Recycled | Safely Disposed |
| Plastics (including packaging) | Nil | 288 MT | 589 MT | Nil | 563 MT | Nil |
| E-waste | Nil | 42 MT | Nil | Nil | 65 MT | Nil |
| Hazardous waste | Nil | Nil | Nil | Nil | Nil | Nil |
| Other waste | Nil | Nil | Nil | Nil | Nil | Nil |

The Company has achieved its E-waste EPR target and is aligned with achieving the EPR target for plastic waste based on its commitment to the Central Pollution Control Board (CPCB), India for the financial year 2024-25.

**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 |
|---|---|
| Nil | Nil |

**PRINCIPLE 3 : Businesses should respect and promote the well-being of all employees, including those in their value chain**

**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 | 990 | 990 | 100% | 990 | 100% | NA | - | 990 | 100% | 990 | 100% |
| Female | 98 | 98 | 100% | 98 | 100% | 98 | 100% | NA | - | 98 | 100% |
| **Total** | 1088 | 1088 | 100% | 1088 | 100% | 98 | 9% | 990 | 91% | 1088 | 100% |
| Other than Permanent Employees | | | | | | | | | | | |
| Male | NA | | | | | | | | | | |
| Female | | | | | | | | | | | |
| **Total** | | | | | | | | | | | |

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

| Category | % of workers covered by | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Health Insurance | | Accident Insurance | | Maternity Benefits | | Paternity Benefits | | Day Care facilities | |
| | | Number (B) | % (B/A) | Number (C) | % (C/A) | Number (D) | % (D/A) | Number (E) | % (E/A) | Number (F) | % (F/A) |
| Permanent Workers | | | | | | | | | | | |
| Male | 1269 | 1269 | 100% | 1269 | 100% | NA | - | 1269 | 100% | 1269 | 100% |
| Female | 23 | 23 | 100% | 23 | 100% | 23 | 100% | NA | - | 23 | 100% |
| **Total** | 1292 | 1292 | 100% | 1292 | 100% | 23 | 2% | 1269 | 98% | 1292 | 100% |
| Other than Permanent Workers | | | | | | | | | | | |
| Male | 3267 | 3267 | 100% | 3267 | 100% | NA | - | - | - | - | - |
| Female | 444 | 444 | 100% | 444 | 100% | 444 | 100% | NA | - | 444 | 100% |
| **Total** | 3711 | 3711 | 100% | 3711 | 100% | 444 | 12% | - | - | 444 | 12% |

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

| | FY 2024-25 | FY 2023-24 |
|---|---|---|
| Cost incurred on well-being measures as a % of total revenue of the Company | 0.44% | 0.42% |

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

| Benefits | FY 2024-25 | | | FY 2023-24 | | |
|---|---|---|---|---|---|---|
| | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority (Y/N/N.A.) |
| PF | 100% | 100% | Y | 100% | 100% | Y |
| Gratuity | 100% | 100% | Y | 100% | 100% | Y |
| ESI# | 100% (eligible employees) | 100% | Y | 100% (eligible employees) | 100% | Y |
| Others – please specify | NA | | | | | |

As per ESI Act,100% eligible employees has been covered for the benefits.

**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.**

The Company's establishments are accessible to the differently abled people, and the Company continuously working towards improving infrastructure for eliminating barriers to accessibility.

**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 is committed to an equal opportunity policy that strictly prohibits discrimination in any form. This policy is applied across all areas, including recruitment, training, compensation, working conditions, transfers, benefits, and career advancement.

Employment decisions are based solely on merit, without regard to gender, caste, community, religion, age, disability, sexual orientation, or any other personal characteristic. The Company promotes inclusive growth and is dedicated to providing equal employment opportunities to all qualified candidates.

Furthermore, the Company expects its employees, contractors, subcontractors, vendors, suppliers, and partners to uphold these principles and refrain from engaging in any discriminatory practices.

Please access to the equal opportunity policy through the below link.

https://www.cumi-murugappa.com/wp-content/uploads/2024/04/Equal-Employment-Opportunity-Policy.pdf

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

| Gender | Permanent employees | | Permanent workers | |
|---|---|---|---|---|
| | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male | 100% | 100% | 100% | 100% |
| Female | 100% | 100% | 100% | 100% |
| **Total** | 100% | 100% | 100% | 100% |

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

| | Yes/No (If Yes, then give details of the mechanism in brief) |
|---|---|
| Permanent Workers | Yes |
| Other than Permanent Workers | Yes |
| Permanent Employees | Yes |
| Other than Permanent Employees | Yes |
| Other than Permanent Workers | Yes |

All the complaints are addressed as per the Grievance Handling Mechanism mentioned in the Grievance Redressal Policy.

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

| Category | FY 2024-25 | | | FY 2023-24 | | |
|---|---|---|---|---|---|---|
| | 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** | 1088 | - | - | 1007 | - | - |
| - Male | 990 | - | - | 924 | - | - |
| - Female | 98 | - | - | 83 | - | - |
| **Total Permanent Workers** | 1292 | 570 | 44% | 1231 | 592 | 48% |
| - Male | 1269 | 570 | 45% | 1211 | 592 | 49% |
| - Female | 23 | - | - | 20 | - | - |

**8. Details of training given to employees and workers:**

| Category | FY 2024-25 | | | | | FY 2023-24 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 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 | 990 | 476 | 48% | 537 | 54% | 924 | 331 | 36% | 434 | 47% |
| Female | 98 | 64 | 65% | 87 | 89% | 83 | 60 | 72% | 52 | 63% |
| **Total** | 1088 | 540 | 50% | 624 | 57% | 1007 | 391 | 39% | 486 | 48% |
| **Workers** | | | | | | | | | | |
| Male | 4536 | 2487 | 55% | 2158 | 48% | 4527 | 2047 | 45% | 951 | 21% |
| Female | 467 | 364 | 78% | 115 | 25% | 362 | 269 | 74% | 154 | 43% |
| **Total** | 5003 | 2851 | 57% | 2273 | 45% | 4889 | 2316 | 47% | 1105 | 23% |

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

| Category | FY 2024-25 | | | FY 2023-24 | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. (B) | % (B / A) | Total (C) | No. (D) | % (D / C) |
| **Employees** | | | | | | |
| Male | 990 | 809 | 82% | 924 | 798 | 86% |
| Female | 98 | 68 | 69% | 83 | 67 | 81% |
| **Total** | 1088 | 877 | 81% | 1007 | 865 | 86% |
| **Workers** | | | | | | |
| Male | 1269 | 527 | 42% | 1211 | 455 | 38% |
| Female | 23 | 18 | 78% | 20 | 19 | 95% |
| **Total** | 1292 | 545 | 42% | 1231 | 474 | 39% |

#While performance and career development reviews and discussions are held every year for permanent employees and permanent workers, the above table depicts the actual number of employees and workers eligible for annual appraisal reviews.

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

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

Yes, Occupation health and safety management system has been implemented across the manufacturing facilities. Almost all of the plants are also certified for ISO45001: 2018.

Apart from that, to reinforce the implementation of Health and Safety Management system, a structured EHS function has been established at the Corporate and Business level driving strategic EHS initiatives.

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

CUMI has a comprehensive approach to workplace safety that clearly outlines processes for identifying and mitigating hazards in both routine and non-routine activities:

- Hazard Identification and Risk Assessment (HIRA) process to proactively identify hazards.
- Process Risk Assessment for Process equipment.
- Focused safety inspections for identifying Machinery hazard, Fall Hazard, Electrical Hazard and Material handling hazards.
- Health and Safety Inspections / assessments
- Behaviour Based Observations through Behaviour Based Safety program
- Work Environment Monitoring for identifying Health hazards

- Ergonomic Assessment for identifying ergonomic hazards.
- Employee hazard reporting through CUMI connect App

**c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/ No)**

Yes, we have promoted a transparent culture of reporting hazards by employees / workers, who can report their safety concerns such as unsafe acts, unsafe conditions and near-misses through CUMI connect app. They can also report the concerns to their supervisors.

Apart from that, there are various committees and forums such as safety committees and worker committees to report the hazards.

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

Yes

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

| Safety Incident/Number | Category* | FY 2024-25 | FY 2023-24 |
|---|---|---|---|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 1.10 | 0 |
| | Workers | 0.88 | 2.29 |
| Total recordable work-related injuries | Employees | 3 | 0 |
| | Workers | 11 | 27 |
| No. of fatalities | Employees | 0 | 0 |
| | Workers | 0 | 1 |
| High consequence work-related injury or ill-health (excluding fatalities) | Employees | 0 | 0 |
| | Workers | 1 | 1 |

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

The Company has launched a comprehensive safety culture-building initiative. As part of this effort, a Safety Perception Survey was conducted among employees and workers. Based on the feedback received, an action plan and strategy has been developed focusing on 10 key elements to strengthen safety practices across the organisation.

Some of the activities include:

- Implementation of Behaviour-Based Safety (BBS) programs
- Introduction of 360-degree machine guarding
- EHS Change management process strengthened for introduction of new equipment and facilities
- Revised Work Permit System implemented for better control of high-risk activities
- Contractor EHS pre-assessments and periodic evaluations implemented towards Contractor Safety Management.
- Development of safety standards and guidance notes such as LOTO (Lockout Tagout), EHS Requirements for New Equipment, Material Lifts and Warehouse storage.
- Third-party external process risk assessments to identify process hazards
- Periodical reviews on EHS performance by Corp EHS Head, Business Unit Head, Plant Head, and Managing Director
- Inspections of critical equipment and machinery to ensure operational safety
- Initiated Installation of roof lifeline for fall protection in SPR (ABR) plant.
- Digitalisation of incident management and Behaviour Based safety process.
- Periodic safety audits conducted by the Safety Team and shop floor teams

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

| | FY 2024-25 | | | FY 2023-24 | | |
|---|---|---|---|---|---|---|
| | 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 | - | - | No complaints reported | - | - | No complaints reported |
| Health & Safety | - | - | No complaints reported | - | - | No complaints reported |

**14. Assessments for the year:**

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

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

The Company has taken several corrective actions to address safety-related risks identified through assessments of health and safety practices and working conditions. Key initiatives include:

- Introduction of Roof Lifeline System and Safe Access for facilities: To enhance safety during work in roof, lifeline systems have been installed in one of the facility, and existing facilities have been improved across the plants to provide safer access.
- Improving of Electrical LOTO System: A Lockout-Tagout (LOTO) procedure has been developed to prevent accidental energisation during maintenance work, thereby reducing risk of electrical hazards.
- Improvement in Machinery Guarding: Safety has been reinforced by upgrading and increasing the number of machinery guards across operational areas.
- Introduction of Behaviour Based safety process.

**Leadership Indicators**

**1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Yes/ No) (B) Workers (Yes/ No).**

In the unfortunate event of a permanent employee's or permanent worker's demise, the Company provides comprehensive compensatory benefits to the bereaved family members.

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

Business agreements, as applicable, are entered with the value chain partners covering clauses relating to deduction, deposit, and payment of statutory dues.

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

| | Total no. of affected employees/workers | | No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment | |
|---|---|---|---|---|
| | FY 2024-25 | FY 2023-24 | FY 2024-25 | FY 2023-24 |
| Employees | - | - | - | - |
| Workers | 1 | 2 | 1 | 1 |

**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)**

An initiative to support employees approaching retirement, a pre-retirement counselling program titled "Endrendum Punnagai" was conducted in collaboration with external experts.

The program focussed on holistically preparing the participants for their post-retirement life by focusing on three key pillars: comprehensive financial planning, mental and emotional well-being, and the adoption of a healthy lifestyle. These elements were designed to help employees transition smoothly into retirement with confidence and clarity. A total of 18 employees, accompanied by their spouses, actively participated in the session.

**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 | Nil, However Company has shared "Supplier assessment form" to 1.6% suppliers of one of its large business segment in FY 24-25 on the parameters of health and safety practices & working conditions. |
| Working Conditions | |

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

No serious risks or concerns were observed during the financial year.

**PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders**

**Essential Indicators**

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

The Company has been in existence for over seven decades, continuously evolving with changing times. Through a structured process involving peer assessments and comprehensive reviews of various stakeholder groups those who influence or are impacted by its business activities the Company has identified its key stakeholders. Any individual or entity that contributes to the Company's operations is regarded as a core stakeholder. This group includes employees, shareholders and investors, customers, channel partners, strategic partners, regulators, lenders, research analysts, communities, NGOs, suppliers, and others.

**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 & Marginalised 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 |
|---|---|---|---|---|
| Shareholders | No | • Annual General Meeting<br>• Shareholder/Investor meets<br>• Email<br>• In person communication at office<br>• RTA mechanism<br>• Stock Exchange (SE) intimations<br>Investor/analysts meet/conference calls, annual report, quarterly results, Publications, media releases, Company/SE website etc. | Ongoing | Share price appreciation, dividends, Profitability and financial stability, Robust governance growth prospects and shareholder value creation besides servicing them for their shareholding related requirements. |

| Stakeholder Group | Whether identified as Vulnerable & Marginalised 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 |
|---|---|---|---|---|
| Employees | No | • Senior leader's communication<br>• periodic communication meetings, goal setting, and performance appraisal meetings<br>• exit interviews<br>• arbitration/union meetings<br>• wellness initiatives<br>• engagement surveys<br>• email, intranet, flat screens, websites<br>• poster campaigns, in-house magazines, circulars, quarterly publications and newsletters etc.<br>• dedicated trainings, workshops, conferences. | Ongoing | Operational efficiencies, improvement areas, long-term strategy plans, training and awareness, responsible marketing, brand communication, health, safety and engagement initiatives, women empowerment and leadership programmes. |
| Customers | No | • Website<br>• Distributor/retailer/direct customer/ achievers meet<br>• Senior leader customer meets/visits, customer plant visits, customer audits,<br>• Key account management, trade body membership<br>• Exhibitions, complaints management, help desk, plans, customer surveys etc. | Ongoing | Product quality and availability, responsiveness to needs, after sales service, responsible guidelines/ manufacturing, customisation, alignment with the mission/vision/ goals of the Company. |
| Suppliers/ Partners | No | • Prequalification/vetting/introduction/ communication and the partnership meets and plant visits<br>• MoU and framework agreements<br>• trade association meets/ seminars, professional networks<br>• contract management/review, product workshops/on-site presentations, and satisfaction surveys. | Ongoing | Quality, timely delivery and payments, (Sustainability, safety checks, compliances, ethical behaviour), ISO and OHSAS standards, collaboration and opportunities and effective supply chain management. |

| Stakeholder Group | Whether identified as Vulnerable & Marginalised Group (Yes/No) | Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|---|---|---|---|---|
| Government (MCA, SEBI, PCB, Ministry of Labour and Employment) | No | • Representative meetings / advocacy meetings with local state/national government and ministries, seminars, media releases, conferences, and membership with industry bodies (CII, SICCI etc). | Ongoing | Changes in regulatory frameworks, skill and capacity building, employment, environmental measures, policy advocacy, timely contribution to exchequer/local infrastructure and proactive engagement. |
| Communities | No | • Meets (of community/local authority and town council/committee/location head), community visits and project partnerships with local charities, volunteerism, seminars/conferences. | Ongoing | The Company has consulted with the community to establish various CSR programs such as Social welfare activities, Waste management, integrated water management, clean water, climate change impacts, community development, self-sustainability, livelihood support, and disaster relief. |

**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.**

   Various organisational functions in the Company are responsible for different stakeholders, and they facilitate the consultation process with the Board regarding key stakeholder concerns. This process involves periodic Board reviews that are held at least once every quarter, during which the Board engages in discussions with the Managing Director and other senior leaders who represent these functions. This approach ensures that the Board is informed about important stakeholder issues and can provide input and guidance on how the Company can best address them. A brief of items that are being discussed in the meetings are listed below.

   - **Investors:** Earnings calls are organised every quarter once the financial results of the Company is published. Periodic investor calls/meetings are also conducted. This provides a platform for the investor community to engage with the Management matters concerning the business. The Company also in its Annual report provides a detailed overview of each business and the external topics that are concerning the business and the ESG goals set by the Company. Feedback to the Board is provided during the BRSR report consideration.
   - **Leadership team and employees:** Consultation revolves around ESG/Sustainability implementation aspects and ongoing activities to keep the team informed and involved in the Company's efforts to improve its ESG performance.
   - **Contractors:** Company has a pre-assessment and periodical assessment based on CUMI EHS requirements. Further, Consultation and awareness of contractors are enhanced with contractor safety meetings.
   - **Channel partners:** Consultation on product delivery standards and requirements, market requirements, and other relevant inputs to ensure that the channel partners are aware of the Company's ESG expectations.
   - **Community:** The Company has implemented various CSR initiatives in consultation with the local communities. The Company has installed display boards at the entrance gate to ensure transparent communication of environmental information to the community.

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

Yes, stakeholder consultation is used to support the identification and management of environmental and social topics. Strategy has been developed with vision of "Sustainable future" as part of the CUMI strategy plan. The performance parameters have been arrived with clear roadmap and year on year targets with responsibilities.

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

While there are no identified vulnerable/ marginalised stakeholder groups, the Company engages with the community through its NGO partners to access the needs of the community. The insights from the engagement help in shaping the Corporate Social Responsibility (CSR) programs of the Company.

**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 2024-25 | | | FY 2023-24 | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. of employees / workers covered (B) | % (B / A) | Total (C) | No. of employees / workers covered (D) | % (D / C) |
| | | | **Employees** | | | |
| Permanent | 1088 | 1088 | 100% | 1007 | 1007 | 100% |
| Other than permanent | - | - | - | - | - | - |
| **Total Employees** | 1088 | 1088 | 100% | 1007 | 1007 | 100% |
| | | | **Workers** | | | |
| Permanent | 1292 | 1292 | 100% | 1231 | 1231 | 100% |
| Other than permanent | 3711 | 3711 | 100% | 3658 | 3658 | 100% |
| **Total Workers** | 5003 | 5003 | 100% | 4889 | 4889 | 100% |

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

| Category | FY 2024-25 | | | | | FY 2023-24 | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 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. (F) | % (F / D) |
| | | | | | **Employees** | | | | | |
| **Permanent** | 1088 | - | - | 1088 | 100% | 1007 | - | - | 1007 | 100% |
| Male | 990 | - | - | 990 | 100% | 924 | - | - | 924 | 100% |
| Female | 98 | - | - | 98 | 100% | 83 | - | - | 83 | 100% |
| **Other than Permanent** | - | - | - | - | - | - | - | - | - | - |
| Male | - | - | - | - | - | - | - | - | - | - |
| Female | - | - | - | - | - | - | - | - | - | - |
| | | | | | **Workers** | | | | | |
| **Permanent** | 1292 | - | - | 1292 | 100% | 1231 | - | - | 1231 | 100% |
| Male | 1269 | - | - | 1269 | 100% | 1211 | - | - | 1211 | 100% |
| Female | 23 | - | - | 23 | 100% | 20 | - | - | 20 | 100% |
| **Other than Permanent** | 3711 | 1060 | 29% | 2651 | 71% | 3658 | 1128 | 31% | 2530 | 69% |
| Male | 3267 | 933 | 29% | 2334 | 71% | 3316 | 1027 | 31% | 2289 | 69% |
| Female | 444 | 127 | 29% | 317 | 71% | 342 | 101 | 30% | 241 | 70% |

3. **Details of remuneration/salary/wages**

a. **Median remuneration / wages:**

| | Male | | Female | |
|---|---|---|---|---|
| | Number | Median remuneration/ salary/ wages of respective category (in ₹) | Number | Median remuneration/ salary/ wages of respective category (in ₹) |
| Board of Directors (BoD) | 6 | 26,80,000 | 1 | 14,58,630 |
| Key Managerial Personnel | 1 | 1,68,48,141 | 1 | 96,76,391 |
| Employees other than BoD and KMP | 798 | 10,49,817 | 72 | 843,816 |
| Workers | 1133 | 490,813 | 13 | 315,640 |

#The permanent employees and workers employed for the entire FY 2024-25, were only considered for median remuneration calculation.

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

| | FY 2024-25 | FY 2023-24 |
|---|---|---|
| Gross wages paid to females as % of total wages | 4.49% | 5.03% |

#The gross wages paid to females as % of total wages paid by the entity calculation included all on-roll permanent employees and permanent workers. The Company did not include other than permanent workers in the calculation, since the other than permanent workers are hired and the wages are paid by third party contractors.

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

Yes, the Company has appointed a Human Resources Single Point of Contact (HRSPOCs) at each site. Employees can reach out to the HRSPOCs for any complaints related to human rights, discrimination, etc. The Company has dedicated policies to address the same. The Corporate HR shall conduct a thorough fact-finding investigation and take appropriate action based on the findings. The complainant will be informed of any actions taken as a result of the investigation.

- For any sexual Harassment grievance, the Internal Complaints Committee (ICC) under POSH exists for redressal.
- A dedicated email ID: cumiposhcomplaints@cumi.murugappa.com is available to receive and resolve grievances.
- Workers can raise their grievances through the contractor. If not resolved, can be escalated to the Unit HR.
- Unit-level grievance committees exist at each location.
- Workers can also reach out to the Ombudsman for any whistle-blower matters at ombudsperson@corp.murugappa.com.

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

Employees can reach out to the Ombudsman for any complaints related to human rights, discrimination, etc., under whistleblower mechanism or even to the Corporate HR/Unit HR. Absolute confidentiality shall be maintained for all complaints. Ombudsman can set up an enquiry to find out the facts and violations, if any. Based on the enquiry report, appropriate action will be taken by the Company.

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

| | FY 2024-25 | | | FY 2023-24 | | |
|---|---|---|---|---|---|---|
| | 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 | 1 | - | | 2 | - | Complaint addressed as per POSH policy |
| Discrimination at Workplace | - | - | | - | - | |
| Child Labour | - | - | | - | - | |
| Forced Labour/ Involuntary Labour | - | - | | - | - | |
| Wages | - | - | | - | - | |
| Other human rights related issues | - | - | | - | - | |

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

| | FY 2024-25 | FY 2023-24 |
|---|---|---|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | 1 | 2 |
| Complaints on POSH as a % of female employees / workers | 0.18% | 0.45% |
| Complaints on POSH upheld | 1 | 2 |

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

The Company has several mechanisms to prevent discrimination and harassment in the workplace. The Code of Conduct policy defines the Company's commitment to providing a safe and inclusive workplace for all employees. The HR policies also aim to eliminate discrimination and harassment in the workplace. Regular training and awareness programs on topics such as the Prevention of Sexual Harassment (POSH) and work-related HR policies are conducted. In case any employees face any discrimination, they can approach HR or the ombudsman for assistance. The Company has a POSH policy and an Internal Complaints Committee (ICC) to address any such issues and will conduct a detailed investigation of any such issues.

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

Yes, the Company being a constituent of 'The Murugappa group' adheres to the five lights principles i.e. Integrity, Quality, Passion, Respect, and Responsibility. The Company's business agreements and contacts contain clauses related to compliance concerning human rights.

**10. Assessments for the year:**

| | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|---|---|
| Child Labour | 100% |
| Forced/Involuntary Labour | |
| Sexual Harassment | |
| Discrimination at Workplace | |
| Wages | |
| Others – please specify | |

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

No serious risks or concerns were observed during the financial year.

**Leadership Indicators**

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

   The Company has adopted the various measures and processes over the years to address human rights grievances and complaints. During the previous financial year 2023-24, the Company adopted the Policy against Human trafficking and Child labour with an objective to protect and advance human dignity and human rights in business practices.

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

   No, the Company did not conduct any human rights due diligence during the financial year, however assessment of the facilities has been carried out.

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, most of the premises/offices of the entity are accessible to differently abled visitors, and efforts are being taken to make all plants/offices accessible.

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

| | % of value chain partners (by value of business done with such partners) that were assessed |
|---|---|
| Sexual Harassment | Nil, However the Company has shared "Supplier assessment form" to 1.6% suppliers of one of its large business segment in FY 24-25 and were assessed on almost all the mentioned parameters. |
| Discrimination at Workplace | |
| Child Labour | |
| Forced/Involuntary Labour | |
| Wages | |
| Others – please specify | |

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

   No serious risks or concerns were observed during the financial year.

**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 2024-25 | FY 2023-24 |
|---|---|---|
| **From renewable sources** | | |
| Total electricity consumption (A) (Tera Joules or TJ) | 105 | 114 |
| Total fuel consumption (B) (TJ) | - | - |
| Energy consumption through other sources (C) | - | - |
| **Total energy consumed from renewable sources (A+B+C) (TJ)** | 105 | 114 |
| **From non-renewable sources** | | |
| Total electricity consumption (D) (TJ) | 688 | 696 |
| Total fuel consumption (E) (TJ) | 628 | 588 |
| Energy consumption through other sources (F) | - | - |
| **Total energy consumed from non-renewable sources (D+E+F) (TJ)** | 1,316 | 1,284 |
| **Total energy consumed (A+B+C+D+E+F) (TJ)** | 1,421 | 1,398 |
| **Energy intensity per rupee of turnover** (Total energy consumed / Revenue from operations) (TJ/ Rupees in million) | 0.051 | 0.054 |
| **Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total energy consumed / Revenue from operations adjusted for PPP) | 1.05 | 1.11 |
| Energy intensity in terms of physical output | - | - |
| Energy intensity (optional) – the relevant metric may be selected by the entity | - | - |

Prior year data is recalibrated for consistency with the current year's presentation.

The Company used the globally accepted conversions, calorific values and density values based on GHG (Green House Gas) Protocol 2024 and IPCC (Intergovernmental Panel on Climate Change) - 2006 Guidelines.

Source of PPP rates taken from The International Monetary Fund (IMF) website

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

No, the organisation did not carry out any external assurance for its energy consumption.

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? (Yes/No) 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, the Company does not have any sites or facilities that have been identified as designated consumers (DCs) under the Performance, Achieve, and Trade (PAT) Scheme of the Government of India.

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

| Parameter | FY 2024-25 | FY 2023-24 |
|---|---|---|
| **Water withdrawal by source (in kilolitres)** | | |
| (i) Surface water | 92,632 | 88,363 |
| (ii) Groundwater | 1,37,661 | 1,37,758 |
| (iii) Third-party water | 1,58,669 | 1,45,537 |
| (iv) Seawater / desalinated water | - | - |
| (v) Others | - | - |
| **Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)** | 3,88,962 | 3,71,658 |
| **Total volume of water consumption (in kilolitres)** | 3,88,962 | 3,71,658 |
| **Water intensity per rupee of turnover**<br>(Total water consumption / Revenue from operations) (Kilolitres/ Rupees in million) | 13.97 | 14.33 |
| **Water intensity per**<br>**Rupee of turnover adjusted for Purchasing Power Parity (PPP)**<br>(Total water consumption / Revenue from operations adjusted for PPP) | 288.68 | 296.10 |
| **Water intensity in terms of physical output** | - | - |
| **Water intensity** (optional) – the relevant metric may be selected by the entity | - | - |

Source of PPP rates taken from The International Monetary Fund (IMF) website

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

No, the organisation did not carry out any external assurance for its water consumption.

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

| Parameter | FY 2024-25 | FY 2023-24 |
|---|---|---|
| **Water discharge by destination and level of treatment (in kilolitres)** | | |
| (i) To Surface water | | |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| (ii) To Groundwater | | |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |

| Parameter | FY 2024-25 | FY 2023-24 |
|---|---|---|
| (iii) To Seawater | | |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| (iv) Sent to third-parties | | |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| (v) Others | | |
| - No treatment | - | - |
| - With treatment – Tertiary Treatment | - | - |
| **Total water discharged* (in kilolitres)** | - | - |

*The Company does not discharge any water outside its facility. The treated wastewater is reused for manufacturing process and gardening purposes within the facilities.

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

No, the organisation did not carry out any external assurance for its water discharge.

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

Yes, the Company has implemented Zero liquid discharge to all its applicable facilities. Effluent Treatment Plants (ETP) and Sewage Treatment Plant (STP) are installed within its premises for management of effluent wastewater and domestic wastewater respectively. The treated wastewater is recycled and reused within the respective plants for process and gardening purposes adhering to the regulatory norms. The Company does not discharge untreated/treated wastewater outside the facility.

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

| Parameter | Please specify unit | FY 2024-25 | FY 2023-24 |
|---|---|---|---|
| NOx | tonnes/year | 258.6 | 251.4 |
| SOx | tonnes/year | 76.0 | 79.8 |
| Particulate Matter (PM) | tonnes/year | 200.5 | 206.2 |
| Persistent Organic Pollutants (POP) | tonnes/year | - | - |
| Volatile Organic Compounds (VOC) | tonnes/year | - | - |
| Hazardous Air Pollutants (HAP) | tonnes/year | - | - |
| Others – please specify | tonnes/year | - | - |

Prior year data is recalibrated for consistency with the current year's presentation.

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

No, the Company did not carry out any external assurance for its air emissions.

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

| Parameter | Unit | FY 2024-25 | FY 2023-24 |
|---|---|---|---|
| **Total Scope 1 emissions** (Break-up of the GHG into $CO_2$, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | Metric tonnes of $CO_2$ equivalent | 54,519 | 55,715 |
| **Total Scope 2 emissions** (Break-up of the GHG into $CO_2$, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | Metric tonnes of $CO_2$ equivalent | 1,33,529 | 1,33,790 |
| **Total Scope 1 and Scope 2 emission intensity per rupee of turnover** (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) | Metric tonnes of $CO_2$ equivalent/Rupees in Million | 6.76 | 7.31 |

| Parameter | Unit | FY 2024-25 | FY 2023-24 |
|---|---|---|---|
| **Total Scope 1 and Scope 2 emission Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) | Metric tonnes of $CO_2$ equivalent/Rupees in Million USD | 139.57 | 150.98 |
| **Total Scope 1 and Scope 2 emission intensity in terms of physical output** | | - | - |
| **Total Scope 1 and Scope 2 emission intensity** (optional) – the relevant metric may be selected by the entity | | - | - |

Prior year data is recalibrated for consistency with the current year's presentation.

The Company uses the globally accepted methods based on the GHG protocol to calculate its emission under its Scope 1 and Scope 2. Emission factors have been taken for Electricity from CEA (Central Electricity Authority) – December 2024, for Fuels from GHG (Green House Gas) Protocol March 2024, and IPCC (Intergovernmental Panel on Climate Change) - 2006 Guidelines and Refrigerants from GHG Protocol August 2024 and Assessment Report 6 of IPCC).

*Source of PPP rates taken from The International Monetary Fund (IMF) website.*

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

No, the organisation did not carry out any external assurance for its Scope 1 and Scope 2 emissions.

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

Yes, various initiatives have been taken. Few key highlighted projects are as follows

1) Furnace oil elimination in platen heating press by implementing thermic fluid heating system.

2) R22 usage elimination for Module-4 (Resinoid) area cooling system by upgrading the chiller system to R134a refrigerant and also improving energy efficiency due to upgradation of motors.

3) Secondary heat exchanger introduction in Kiln for Refractory manufacturing process there by reducing the fuel consumption.

4) The Company has 3.3 MW installed in-house rooftop and ground mount solar power generation plant.

5) 12 MW Hydro power plant is being operated in Kerala wheeling power to its facilities in Kerala.

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

| Parameter | FY 2024-25 | FY 2023-24 |
|---|---|---|
| **Total Waste generated (in metric tonnes)** | | |
| Plastic waste **(A)** | 695 | 597 |
| E-waste **(B)** | 24 | 19 |
| Bio-medical waste **(C)** | 0.02 | 0.01 |
| Construction and demolition waste **(D)** | 578 | 13 |
| Battery waste **(E)** | 16 | 5 |
| Radioactive waste **(F)** | - | - |
| Other Hazardous waste. Please specify, if any. **(G)** (Category 5.1, 5.2, 21.1, 33.1, 35.3) | 144 | 143 |
| Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) | 13,289 | 12,657 |
| **Total (A+B + C + D + E + F + G + H)** | **14,746** | **13,434** |
| **Waste intensity per rupee of turnover** (Total waste Generated / Revenue from operations) (MT/ Rupees in Million) | 0.53 | 0.52 |

| Parameter | FY 2024-25 | FY 2023-24 |
|---|---|---|
| **Waste intensity per rupee of Turnover adjusted for Purchasing Power Parity (PPP)** (Total waste generated / Revenue from operations adjusted for PPP) (MT/Rupees in Million USD) | 10.94 | 10.70 |
| **Waste intensity in terms of physical output** | - | - |
| **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 | 2,582 | 1,858 |
| (ii) Re-used | 461 | 291 |
| (iii) Other recovery operations | 22 | - |
| **Total** | **3,065** | **2,149** |
| **For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)** | | |
| **Category of waste** | | |
| (i) Incineration | 16 | 50 |
| (ii) Landfilling | 622 | 24 |
| (iii) Other disposal operations | 11,043 | 11,211 |
| **Total** | **11,681** | **11,285** |

Prior year data is calibrated for consistency with the current year's presentation.

The Company has initiated measures to seek the category of non-hazardous waste from its handling waste handling vendors. Currently the ferrous and non-ferrous metals, paper and cardboards have been categorised as recycled.

*Source of PPP rates taken from 'The International Monetary Fund' (IMF) website.*

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

No, the organisation did not carry out any external assurance for its waste management.

**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.**

CUMI being a materials Company has been constantly striving on resource conservation aspects and improving its process efficiency there by reducing its waste generation. The waste management strategy focuses on classifying all the waste generated by the Company in line with various Indian Waste Management Rules and ensures compliance. The strategy involves collecting, handling, storing, and disposing of waste.

- **Battery Waste:** Battery waste is segregated separately and disposed of through authorised vendors using the buyback options with the vendors. This helps in adherence to Battery Waste Management Rules, 2022 and its amendments to prevent any potential harm from battery waste generated.
- **Bio-Medical Waste:** Most facilities are equipped with an occupational health centre. Bio-medical waste generated at these facilities are segregated and provided to authorised vendors for safe disposal.
- **Construction and Demolition Waste:** The C&D waste generated from the demolition activities is utilised for raising the low-lying areas.
- **E-Waste:** Electronic waste (e-waste) is segregated and disposed of through authorised vendors/dismantlers specialising in e-waste recycling and proper disposal methods.
- **Hazardous Waste:** Hazardous waste is segregated, stored, and disposed of effectively as per the guidelines outlined in the Hazardous Waste Management (HWM) 2016. This ensures that hazardous waste is properly isolated and handled to prevent any adverse environmental impact. A dedicated covered shed having impervious flooring for storage of hazardous is established within the facilities.

- **Municipal Solid Waste:** Solid waste generated is collected and categorised into two parts: Wet waste and Dry waste. Wet waste, such as canteen waste, is sent for composting, while other solid waste is disposed of through authorised recycling vendors to ensure proper waste management practices. This helps in adherence to Solid Waste Management Rules (SWM) 2016 and can contribute towards a circular economy.
- **Plastic Waste Management:** To manage plastic waste, the Company follows the guidelines provided by the Central Pollution Control Board (CPCB) in the Plastic Waste Management Rules (PWM) 2022, and the Extended Producer Responsibility (EPR) framework. This includes proper collection, segregation, and disposal of plastic waste through authorised recycling channels.

**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? (Yes/No) If no, the reasons thereof and corrective action taken, if any. |
|---|---|---|---|
| 1. | Tiruvottiyur, Chennai | Bonded abrasives manufacturing | The facility is located near to coastal regulation zone (CRZ), however, it was established before the CRZ Notification. Hence it does not require any approval / clearance. |

**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 |
|---|---|---|---|---|---|
| NA | | | | | |

**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:**

| 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 |
|---|---|---|---|---|
| Nil | | | | |

Yes, the organisation complies with the applicable environmental laws /regulators /guidelines in India. The business units operate under the purview of the Environmental Protection Act and hold valid consent to establish and consent to operate issued by the Pollution Control Boards (PCBs). The certificates are regularly renewed as per the PCB's directives and the conditions stipulated in the consent orders are complied. All environmental monitoring reports are submitted within the timelines and reported to the Board of Directors on a quarterly basis.

**Leadership Indicators**

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

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

**(i) Name of the area :**

**(ii) Nature of operations :**

**(iii) Water withdrawal, consumption and discharge in the following format:**

| Parameter | FY 2024-25 | FY 2023-24 |
|---|---|---|
| **Water withdrawal by source (in kilolitres)** | | |
| (i) Surface water | - | |
| (ii) Groundwater | | |
| (iii) Third party water | | |
| (iv) Seawater / desalinated water | | |
| (v) Others | | |
| **Total volume of water withdrawal (in kilolitres)** | | |
| **Total volume of water consumption (in kilolitres)** | | |
| **Water intensity per rupee of turnover** (Water consumed / Turnover) | | |
| **Water intensity** (optional) – the relevant metric may be selected by the entity | | |
| **Water discharge by destination and level of treatment (in kilolitres)** | | |
| (i) Into Surface water | - | |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (ii) Into Groundwater | | |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (iii) Into Seawater | | |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (iv) Sent to third parties | | |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (v) Others | | |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| **Total water discharged (in kilolitres)** | | |

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

No, the organisation did not carry out any external assurance for its water consumption and discharge.

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

| Parameter | Unit | FY 2024-25 | FY 2023-24 |
|---|---|---|---|
| **Total Scope 3 emissions** (Break-up of the GHG into $CO_2$, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | Metric tonnes of $CO_2$ equivalent | - | - |
| **Total Scope 3 emissions per rupee of turnover** | | - | - |
| **Total Scope 3 emission intensity** (optional) – the relevant metric may be selected by the entity Adjusted for PPP | | - | - |

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

No, the organisation did not carry out any external assurance for its GHG emissions.

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

The Bonded Abrasives Unit in Tiruvottiyur, Chennai is located near to coastal zone however, the facility was established before the CRZ Notification. Also, the existing facility was accorded with renewal of consent by the Tamil Nadu Pollution Control Board (TNPCB).

As a responsible Company, it has maintained its vast green cover for over 7 decades. Also, the Company is committed to monitoring the quality of the air and water in and around the plant. Necessary steps are undertaken to ensure that there is no discharge of any untreated water into the coastal zone, which helps to minimise any potential impact on the biodiversity of marine habitats.

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

| Initiative undertaken | Details of the initiative (Web-link, if any, may be provided along-with summary) | Outcome of the initiative |
|---|---|---|
| Emission Reduction and Energy Management | Thermic fluid heater for platen heater press (ABR) | Energy conservation |
| | Fuel conversion kit to move to low carbon emitting fuel (ABR) | Reduction of Scope 1 emissions |
| | Stack chimney 60m installation (EMD) | Effective air pollutant dispersion |
| | VFD for grain processing facility (EMD) | Reduction of Scope 2 emissions |
| | Upgradation of 11 kV to 33kV incomer (IC) | Indirect emission avoided due to less Transmission loss |
| | Retrofit emission control (SR) | Air pollutant reduction |
| Water and Wastewater Management | New-generation screw compressor-based AC system (ABR) | Reduce water consumption for process |
| | Water monitoring system installation (EMD) | Effective monitoring and control of water usage |
| | Online water quality monitoring system (IC) | Effective waste water treatment |
| Waste Management | Sludge dewatering system for wastewater treatment plant (IC) | Reduced waste generation |
| | E waste EPR fulfilment for power tools manufacturing (ABR) | Improving circular economy |

Additionally, the corporate office of CUMI : ''Dare House" is a IGBC Gold certified building. This shows the commitment of the Company towards the sustainable future.

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

Most of the manufacturing facilities has emergency management plan for its operations. The facilities have developed detailed Standard Operating Procedures (SOPs) and guidelines for various scenarios, including natural disasters, fires, chemical spills, and other emergencies. Critical business functions have been identified, and backup plans have been established to minimise downtime and ensure continuity of operations, in case of any disruption.

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.**

No significant adverse impact was identified in the recent supplier assessment undertaken. Further the Company has initiated value chain assessment program for the financial year 2025-26.

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

1.6% suppliers of one of its large business segments was undertaken in FY 24-25.

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

   a. **By the listed entity**

   The Company has not generated or procured Green credits. However, the organisation has sourced renewable energy from its onsite solar and hydro power plant, engaged in multiple afforestation drives, taken measures to reduce its air emissions, water conservation efforts to reduce its water intensity.

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

   Green credits has not been assessed for value chain partners.

**PRINCIPLE 7 : Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent**

**Essential Indicators**

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

The Company is an active member of twenty trade and industry chambers and associations in India and globally.

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 | Kerala Management Association | State |
| 2 | Madras Management Association | State |
| 3 | National Safety Council – Kerala Chapter | State |
| 4 | Confederation of Indian Industry | National |
| 5 | Indian Ceramic Society | National |
| 6 | Indian Carbon Society | National |
| 7 | Indo-Australian Chamber of Commerce | National |
| 8 | Indo-German Chamber of Commerce | National |
| 9 | South India Chamber of Commerce | National |
| 10 | SICMA – Europe | International |

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 |
|---|---|---|
| | Nil | |

**Leadership Indicators**

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

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

The Company did not engage in public policy advocacy during the financial year. However, it is an active member of several national and international trade and industry chambers and associations. As part of these groups, it provides recommendations and representations to regulators and associations to advance and improve the industrial climate in India. Additionally, the Company regularly participates in forums and discussions related to energy security and management, water and food security, and sustainable business practices to share its views and opinions.

**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 |
|---|---|---|---|---|---|
| NA | | | | | |

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

| S.No. | Name of Project for which R&R is ongoing | State | District | No. of Project Affected Families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (In INR) |
|---|---|---|---|---|---|---|
| NA | | | | | | |

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

The Company has a grievance redressal policy that addresses any community grievances. The policy provides the mechanism by which grievances can be reported and redressed by the Company.

https://www.cumi-murugappa.com/wp-content/uploads/2025/04/Stakeholder-Grievance-Redressal-Policy.pdf

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

| | FY 2024-25 | FY 2023-24 |
|---|---|---|
| Directly sourced from MSMEs/ small producers | 12.4% | 13% |
| Directly from within India | 51% | 55% |

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 2024-25 | FY 2023-24 |
|---|---|---|
| Rural | 6.6% | 7.2% |
| Semi-urban | 16.2% | 16.8% |
| Urban | 43.2% | 43.8% |
| Metropolitan | 34.1% | 32.2% |

(Place categorised as per RBI Classification System - rural / semi-urban / urban / metropolitan)

**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 |
|---|---|
| NA | |

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

| S.No. | State | Aspirational District | Amount Spent (in INR) |
|---|---|---|---|
| NA | | | |

No, the Company did not undertake any CSR projects in designated aspirational districts identified by government bodies.

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

No, the organisation does not have a preferential procurement policy to purchase from suppliers comprising marginalised or vulnerable groups.

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

NA

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

NA

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 |
|---|---|---|---|---|
| | | None | | |

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 |
|---|---|---|
| | NA | |

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

| S.No. | CSR Project | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalised groups |
|---|---|---|---|
| 1 | CUMI Centre for Skill Development – Hosur and Kochi | 96 | 100% |
| 2 | AMM Foundation – AMM Vellayan Chettiyar Higher Secondary School | 2330 | 100% |
| 3 | Sponsorship for pediatric cardio surgery in Sri Sathya Sai Sanjeevani Hospitals | 21 | 100% |
| 4 | Research & Development on soil nutrients | NA | NA |
| 5 | GKNM Trust Hospital Coimbatore for Cancer care | 27 | 100% |
| 6 | Dr. A K Cherian Memorial Charitable Society, Kochi A unit for dialysis centre | 100 | 100% |
| 7 | Purchase of Ambulance for Kalamassery Municipality | 300 | 100% |
| 8 | Medical equipment to the Cachar Cancer Hospital Society | 200 | 100% |
| 9 | IITM's Amoled Research Centre | NA | NA |
| 10 | AMM Foundation - Murugappa Raising Talent Sports Scholarship | 10 | 100% |
| 11 | ASK (Attitude, Skill, Knowledge) centre | 1057 | 100% |

**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.**

The Company believes that commitment to transparency is vital to building trust and credibility with the customers, by demonstrating honesty and openness in handling complaints. The customers can communicate their complaints via email or phone calls to the regional salesperson. The regional salesperson upon receipt of a complaint provides an immediate acknowledgement email to the customer. All the complaints are registered in the Enterprise Resource Planning (ERP) system.

The complaints are addressed based on the grievance-handling mechanism. Based on the nature of the complaint, the quality control team takes the technical complaints and commercial complaints by the marketing teams. The Company has set a target to resolve all the complaints within 30 days.

The whistle blower mechanism is another avenue for customers to lodge their grievances for their satisfactory redressal.

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

| | As a percentage to total turnover |
|---|---|
| Environmental and social parameters relevant to the product | Nil |
| Safe and responsible usage | 100% |
| Recycling and/or safe disposal | Nil |

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

| | FY 2024-25 | | | FY 2023-24 | | |
|---|---|---|---|---|---|---|
| | Received during the year | Pending resolution at end of year | Remarks | Received during the year | Pending resolution at end of year | Remarks |
| Data privacy | - | - | | - | - | |
| Advertising | - | - | | - | - | |
| Cyber-security | - | - | | - | - | |
| Delivery of essential services | 1117# | 4* | | 1109# | 16* | |
| Restrictive Trade Practices | - | - | | - | - | |
| Unfair Trade Practices | - | - | | - | - | |
| Other | NA | NA | | NA | NA | |

*Pending as further details are awaited from customers at the end of the financial year.
Prior year data is recalibrated for consistency with the current year's presentation.
#The consumer complaints data are tracked and addressed through the ERP tool/ other systematic tracking and all the customer complaints are dealt by the respective business functions separately.

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

| | Number | Reasons for recall |
|---|---|---|
| Voluntary recalls | Nil | NA |
| Forced recalls | Nil | NA |

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

Yes, the Company has developed a Cyber security framework as a risk mitigation for cyber security and risks related to data privacy. The cyber security risk is considered a material risk. The Company regularly conducts penetration assessments on all the applications as mitigation measures to counter cyber security risks.

The initiatives for the cyber security forms part of the IT strategy of the Company. Also, the Company has placed sufficient mechanisms to protect from cyber-attacks through the following mechanisms;

1. Full-fledged Data Center Disaster Recovery setup
2. Security Information and Event Management (SIEM) log monitoring
3. Fire Wall/Management Switches
4. Online/Offline BackUp

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.**

   Nil

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

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

      Nil

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

      Nil

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

      Nil

**Leadership Indicators**

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

   The information on the products and services of the entity can be accessed at

   https://www.cumi-murugappa.com/abrasives/

   https://www.cumi-murugappa.com/emd/

   https://www.cumi-murugappa.com/ceramics/ic/

   https://www.cumi-murugappa.com/super-refractories/

   CUMIConnect mobile APP

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

   The Company prioritises customer safety and responsible usage of its products by ensuring that it provides clear instructions on the handling, storage, use, and disposal of products as per local laws. The Company is compliant with the regulations of the European Union i.e., RoHS (Restriction of Hazardous Substances) and REACH (Registration, Evaluation, Authorisation, and Restriction of Chemicals) that applies to exporters of products to the EU. Also, the Company provides Material Safety Data Sheets (MSDS) that contain detailed information about the potential hazards associated with the products and guides on how to handle, store, and safely dispose after use of the products.

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

   The Company through its channel partners and Portal / APP / email informs consumers of any risk of disruption/discontinuation of essential services.

   The Company through its channel partners and email informs consumers of any risk of disruption/discontinuation of essential services.

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

   Yes, the Company displays product information on the product over and above the mandated statutory requirement as per the local laws. The Company provides Material Safety Data Sheets (MSDS) that contain detailed information about the potential hazards associated with the products and guides on how to handle, store, and safely dispose of the products. The MSDS is provided along with the products to the customers for safe and responsible usage. The Company conducts surveys and monitors customer satisfaction trends periodically relating to its products.

On behalf of the Board

Chennai
May 12, 2025

**M M Murugappan**
Chairman