BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	**Corporate Identity Number (CIN) of the Company**	L26942HR1958FLC042301
2	**Name of the Company**	HeidelbergCement India Limited ('HCIL')
3	**Year of Incorporation**	13 May 1958
4	**Registered office address**	2nd Floor, Block – B, DLF Cyber Greens, DLF Cyber City, Phase - III , Gurugram – 122002, Haryana
5	**Corporate office address**	2nd Floor, Block – B, DLF Cyber Greens, DLF Cyber City, Phase - III , Gurugram – 122002, Haryana
6	**E-mail id**	investors.mcl@mycem.in
7	**Telephone**	0124-4503700
8	**Website**	www.mycemco.com
9	**Financial year for which reporting is being done**	01 April 2025 to 31 March 2026
10	**Name of the Stock Exchange(s) where shares are listed**	National Stock Exchange of India Limited (NSE) and BSE Limited (BSE)
11	**Paid-up capital**	INR 2,266.2 million
12	**Name and contact details of the person who may be contacted in case of any queries on the BRSR report**	Mr. Vimal Kumar Jain, Whole-time Director Email: vimal.jain@heidelbergcement.in DIN: 09561918 - Mobile no.: 7805085988
13	**Reporting Boundary**	The disclosures under this report are made on a standalone basis.
14	**Name of assurance provider**	NA
15	**Type of assurance obtained**	NA

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 the entity Turnover
1	Manufacturing	Manufacturing and Selling of Cement	100

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	Manufacture of Clinker and Cement	23941	100

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	1 Integrated Cement Unit	1 Registered Office	
	2 Grinding Unit	5 Regional Marketing Offices	9
International	Nil	Nil	-

19. **Markets served by the entity**

a. **Number of locations**

Locations	Number
National (No. of states)	6
International (No. of countries)	Nil

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

Nil

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

The Company serves a diverse set of customers as mentioned below:

- The Company serves customers through trade and non-trade segments. The trade segment primarily comprises dealers and retailers. Dealers procure cement from the Company and make the products available to retailers and customers within their respective markets. Retailers cater to the requirements of retail customers and facilitate the availability of cement at the local market level. Retail customers represent the end-user segment that purchases cement for residential construction, renovation and other building-related requirements.
- The Company's non-trade segment comprises institutional customers that procure cement directly for their construction and development activities. These customers primarily include real estate developers, infrastructure companies and government departments. Real estate developers purchase cement for residential, commercial and other real estate projects. Infrastructure companies procure cement for the development of roads, bridges and other infrastructure projects. Government departments may purchase cement for public construction and infrastructure development activities undertaken by them.
- Accordingly, the Company's customer base covers both trade and institutional segments. The trade segment includes dealers, retailers and retail customers, while the non-trade segment includes real estate developers, infrastructure companies and government departments. These customer categories have different requirements depending on the nature, scale and location of their respective construction activities.

IV. Employees

20. **Details as on 31 March, 2026**

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)	734	712	97.00%	22	3.00%
2	Other than Permanent (E)	7	6	85.71%	1	14.29%
3	Total employees (D+E)	**741**	**718**	**96.90%**	**23**	**3.10%**
			WORKERS			
1	Permanent (F)	224	223	99.55%	1	0.45%
2	Other than Permanent (G)	0	0	0	0	0
3	Total workers (F+G)	**224**	**223**	**99.55%**	**1**	**0.45%**

b. Differently abled employees and workers

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

21. Participation/inclusion/representation of women

	Total (A)	No. and percentage of Females	
		No.(B)	%(B/A)
Board of Directors	6	1	16.67%
Key Management Personnel	4	0	0

22. Turnover rate for permanent employees and workers

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14.76%	9.76%	14.62%	22.03%	11.11%	21.76%	18.18%	18.75%	18.19%
Permanent Workers	15.55%	0.00%	15.48%	17.58%	0.00%	17.52%	15.14%	0.00%	15.09%

Note: The employee turnover rates for the previous financial years have been restated to ensure consistency with the revised calculation methodology adopted during FY 2025–26. Accordingly, the restated figures may differ from those previously reported.

V. Holding, subsidiary and associate companies (including joint ventures)

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

S. No.	Name of Holding / Subsidiary / Associate Companies / Joint Venture (A)	Indicate whether Holding / Subsidiary / Associate / Joint Venture	% of shares held by listed entity	Does the entity indicated in column A, participate in the Business Responsibility initiatives of listed entity? (Yes/No)
1	Heidelberg Materials South Asia B.V. (Holding Company of HCIL)	Holding	-	No

Note: Heidelberg Materials South Asia B.V. holds 69.39% of shares in HCIL.

VI. CSR Details

24 I. Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

ii. Turnover (in Rs.) 23,295.9 Million

iii. Net worth (in Rs.) 13,718.51 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)	FY 2025-26			FY 2024-25		
		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	00	-	-	01	-	Closed
Investors (other than shareholders)	Yes	00	-		00	-	-
Shareholders	Yes	02	-	Closed	01	-	Closed
Employees and workers	Yes	23	-	Closed	35	-	Closed
Customers	Yes	81	-	Complaints related to slow setting, low strength, cracks etc.	77	03	Complaints related to slow setting,low strength, cracks etc.
Value Chain Partners	Yes	00	-	-	01	-	Closed
Other	-	00	-	-	-	-	-

*The Management has implemented a comprehensive Grievance Redressal Policy, namely the Vigil Mechanism/Whistle Blower Policy, to facilitate the reporting and resolution of grievances in a fair, transparent, and confidential manner. The policy provides a structured framework and clearly defined procedures for the submission, investigation, and resolution of complaints. The Company has also constituted a Prevention of Sexual Harassment (POSH) Committee to address complaints relating to sexual harassment at the workplace.

In addition, Heidelberg Materials Group has established a compliance hotline, "SpeakUp", which enables employees and vendors across all Group subsidiaries to anonymously report compliance-related concerns. In line with the Group's commitment to ethical business practices, HCIL has extended this facility to its employees and vendors for reporting compliance incidents.

Further, the Company has installed suggestion boxes at its locations to provide employees with an additional channel for anonymously submitting suggestions, concerns, or complaints. The Company also regularly conducts town hall meetings, providing employees with an open platform to directly share feedback, suggestions, and concerns with the Management. These forums promote transparent communication, encourage employee participation, and strengthen engagement across the organization.

Customers can lodge product and service complaints through multiple established channels. Most grievances are raised verbally directly with the respective sales channel or distributor at the point of purchase. Additionally, customers utilize the dedicated customer care numbers printed on all cement packaging. A minimal number of complaints are also received and recorded via formal email correspondence.

Further, the Company maintains a robust and transparent grievance redressal mechanism to safeguard investor interests. Shareholders and investors can formally register their grievances through multiple designated platforms, including a dedicated email portal i.e. "investors.mcl@mycem.in and the online SEBI Complaints Redress System (SCORES) portal. All received grievances are systematically logged, tracked, and reviewed by the Company Secretary and Compliance Officer to ensure timely and equitable resolution in accordance with statutory timelines.

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.	Emissions management	Risk	Emissions management is a material risk for any manufacturing enterprise due to its potential impacts on regulatory compliance, reputation, financial performance, and operational continuity. Inadequate management can lead to regulatory penalties, reputational damage, increased costs, and disruptions, making it a critical concern in an environmentally conscious and regulated landscape. Limestone constitutes a primary raw material in cement production and necessitates fossil fuel for its combustion during the manufacturing process. As a result of this process, CO_2 is generated through both the calcination of limestone and fuel combustion. Such emissions potentially contribute to global warming, thereby exerting the potential to influence business continuity and even precipitate disruptions.	The Company is meticulously planning and implementing various measures for controlling the emission within the permissible limits and also taken initiatives for transitioning to green power sources, increasing power generation from waste heat recovery generation system, and investing in alternative fuels handling and storage facility to increase Thermal Substitution Rate (TSR). The above measures help reduce CO_2 emission per tonne of cement produced by the Company. Our Green Power share has increased from 36% in FY2024-25 to 43% in FY2025-26. Also, with the efforts by the Management, Company could reduce CO_2 emission per tonne of cement (Total Scope) 1 and Scope 2 emission intensity) to 496 kg/t in FY2025-26 as compared to 530 kg in FY2024-25.	Negative
2.	Green Power	Opportunity	The Company has recognized opportunities for reduction in carbon footprint and operational costs. Switching over from conventional power from thermal power plant to green power also helps to comply with Renewable Power Purchase Obligation (RPPO) mandated by the State Governments.	Not applicable	Positive
3	Occupational health & safety	Opportunity	Prioritizing occupational health and safety measures can protect employees, reduce accidents, improve productivity, and enhance the company's reputation as a responsible employer. It also helps in attracting and retaining skilled manpower.	Not applicable	Positive
		Risk	Non-compliance with health and safety regulations can have severe consequences for a company. Furthermore, workplace incidents and illnesses can affect productivity, inflate expenses, and expose the Company to legal liabilities. Moreover, such incidents can adversely affect employee morale, impact the Company's culture, and make it challenging to retain skilled staff and attract new talent. The Company may also face reputational risk.	The Company is committed to conducting its operations with a "Zero Harm" approach, prioritizing the well-being of all stakeholders and maintaining a safe working environment. This commitment involves stringent safety measures, regular maintenance, and monitoring to ensure safety of workmen. The Company enforces essential "Safety Cardinal Rules," obligating all workers to adhere to safety protocols, including proper use of personal protective equipment and ensuring authorized entry to confined spaces.	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)
4	Community development	Opportunity	Investing in community development programmes, such as rural infrastructure development, healthcare facilities and educational programs, benefits the local community and also creates a positive impact on the company's brand image. As a responsible corporate citizen, the Company strives to improve the standard of living of the beneficiaries. We are committed to supporting social and economic development of our neighboring communities.	Not applicable	Positive
5	Water Management	Risk	Water is essential for smooth operation of our plants and surrounding communities. Although our manufacturing process consumes minimal water, regulatory changes may impact cost. Water scarcity may lead to conflicts with local communities.	Our sustainability strategy places a strong emphasis on water conservation. Our water management cell oversees real-time data tracking through installed meters. Committed to minimizing impact, we practice zero-liquid discharge and use recycled water for landscaping, horticulture and dust suppression. On site water harvesting systems further contribute to aquifer recharge as a result of which we are water positive by 4.17 times.	Negative
		Opportunity	By adopting rainwater harvesting, water table of surrounding areas has improved. It helps us to build strong relationship with local communities and the Government. This also supports us in reducing cost especially in water stressed areas.	Not applicable	Positive
6	Cybersecurity	Risk	Cyberattack or unauthorized access to the system may disrupt the business, lead to data theft which ultimately result into financial losses and reputational damages.	The Company has made IT Policy and it's framework. We use only certified devices, standard images and have installed firewalls. We provide regular training and test the system continuously. AI based filtering, phishing simulations and awareness campaigns are in place.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURE

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

The National Guidelines for Responsible Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below:

P1	Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive towards all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect, protect and make efforts to restore the environment
P7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

S. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	POLICY AND MANAGEMENT PROCESSES									
1.	**a Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web link of the policies, if available	The Code of Conduct (P1) is available at https://www.mycemco.com/sites/default/files/PDF/Policies/Code_of_Conduct.pdf The CSR Policy (P8) is available at https://www.mycemco.com/sites/default/files/PDF/Policies/CSR_Policy.pdf The other Policies are available on internal portal, which can be easily accessed by employees of the Company.								
2.	**Whether the entity has translated the policy into procedures. (Yes / No)**									
3.	**Do the enlisted policies extend to your value chain partners? (Yes/ No)**	Yes The Company recognizes the importance of maintaining ethical and sustainable practices throughout value chain, which includes suppliers, dealers, retailers and other associates involved in supporting the production and sale of its cement.								
4.	**Name the national and international codes/ certifications/labels/ standards**	UN Global Compact ISO 26000 GRI Standards UN Sustainable Development Goals (SDGs)	ISO 9001, BIS Standards GreenPro Certification GCCA guidelines GRI Standards UN SDGs	ISO 45001 ILO Principles ISO 26000 GCCA guidelines GRI Standards UN SDGs	GRI Standards UN SDGs	UN Global Compact ILO Principles ISO 26000 GRI Standards UN SDGs	ISO 14001 ISO 50001 ISO 14046 UN Global Compact GRI Standards GCCA guidelines UN SDGs	GRI Standards UN SDGs	ISO 26000 GRI Standards UN SDGs	BIS Standards GreenPro certification GRI Standards UN SDGs
5.	**Specific commitments, goals and targets set by the entity with defined timelines, if any**	In line with the practices of Heidelberg Materials Group, the Company has also established its Sustainability Commitments 2030 as the foundation of its sustainability strategy, initially introduced in the year 2017. These commitments have been aligned with the United Nations Sustainable Development Goals (SDGs) ratified in the year 2015 by the UN General Assembly and adopted by all 193 member states. The SDGs aim to eradicate extreme poverty, address inequalities and protect the planet, encompassing 17 goals to be achieved by 2030. By aligning with the SDGs, HCIL recognizes its role in contributing to the country's efforts to address significant social, economic, and environmental challenges. The Company's sustainability targets are harmonized with the group-wide strategies and outlined in its Sustainable Development (SD) Plan 2030, which sets the direction for the next decade. Through this plan, the Company aims to integrate sustainability practices and make a positive impact on society and the environment. As a responsible corporate citizen,the Company is committed to mitigating climate-related impacts and enhancing environmental sustainability across its operations. It has set a target to maintain ambient temperatures at its plants at least 2°C below the temperature prevailing within a one-kilometre radius of the facilities. During FY26, the Company achieved a temperature reduction of 0.98°C against the targeted reduction of 2°C. Additionally, the Company has established a target to maintain CO_2 emissions at less than 500 kg per tonne of cement produced and continues to implement measures aimed at improving its carbon efficiency and environmental performance. For commitments, goals and targets relating to Environment, Social and Sustainability, please refer to the Sustainability section of the Company's website. The weblink for which is https://www.mycemco.com/sustainability-development-goals and https://www.mycemco.com/enviroment								

S. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	POLICY AND MANAGEMENT PROCESSES									
6.	**Performance of the entity against specific commitments, goals and targets along-with reasons in case the same are not met.**	HCIL has established targets and goals to achieve a more sustainable business in line with the Sustainability Commitments 2030. These targets are reviewed on a regular basis. Please refer to the Sustainability section of the Company at Company's website. The weblink for which is https://www.mycemco.com/enviroment								

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)**

As a responsible cement manufacturer, the Company remains steadfast in its commitment to the principles of Business Responsibility and Sustainability Reporting (BRSR), Environmental, Social and Governance (ESG) excellence, inclusive growth, the United Nations Sustainable Development Goals (UN SDGs), and the broader sustainability priorities of the nation.

We are committed to continually enhancing our ESG performance by effectively managing and mitigating environmental and social impacts across our operations, while creating long-term value for all stakeholders through sustainable business practices.

Sustainability, innovation, and social responsibility are integral to our business strategy. We remain focused on reducing our environmental footprint, improving resource efficiency, and advancing our transition towards a low-carbon future. At the same time, we actively invest in community development, social inclusion, and stakeholder empowerment initiatives, fostering sustainable growth and shared prosperity.

Through responsible operations and a forward-looking approach, the Company seeks to create positive environmental and social outcomes while delivering enduring value to society, the economy, and future generations.

8. **Details of the highest authority responsible for implementation and oversight of the Business Responsibility & Sustainability (BRSR) Policy**

Name: Mr. Joydeep Mukherjee
Designation: Managing Director
DIN: 06648469

9. **Does the entity have a specified committee of the board/ director responsible for decision making on sustainability related issues?**

Yes
Name: Mr. Vimal Kumar Jain
Designation: Whole-time Director
The Whole-time Director is responsible person for taking decision on Sustainability related issues.

10. **Details of Review of the National Guidelines on Responsible Business Conduct (NGRBC) 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 -								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies & follow up action	The Company's Business Responsibility and Sustainability policies are reviewed periodically, and whenever required, by the Senior Management to assess their effectiveness, alignment with business priorities, and compliance with applicable laws, regulations, and statutory requirements. Necessary revisions are carried out based on the outcome of such reviews, regulator developments, and evolving sustainability considerations.																	
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company is compliant with applicable rules and regulations on an on-going basis.																	

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.**

No. The respective functional heads regularly internally evaluate the functioning of the policies based on the inputs received from concerned stakeholders.

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/ No)					NA				
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)					NA				
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)					NA				
Any other reason					NA				

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

PRINCIPLE 1 - BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

Essential Indicators

1. Percentage coverage by training and awareness 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	% of persons in respective category covered by the awareness programmes
Board of Directors	8	Updates on Sustainability aspects and CSR initiatives undertaken	92%
Key Managerial Personnel (KMP)	8	Updates on Whistle Blower Mechanism and Code of Conduct for Members of Board and Senior Management. Updates on cyber security, competition, Data Privacy and Anti-corruption.	100%
Employees other than BoD and KMPs	77	Compliance Basics, Code of Conduct, Safety, Competencies, Sustainability, Whistle Blower Policy, Prevention of Sexual Harassment at Workplace, Cyber Security, Anti-corruption, Competition etc.	100%
Workers	42	Skill Upgradation, Safety trainings, Emergency, Hazards, Waste Management, First Aid, Core Values and others	66%

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 Reauirements) 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?
Penalty/ Fine	--	NA	NA	NA	NA
Settlement	--	NA	NA	NA	NA
Compounding fee	--	NA	NA	NA	NA

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

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.

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 policy.**

   Heidelberg Materials Group has established comprehensive Anti-Corruption Guidelines, which have been adopted and implemented by HCIL as an integral part of its compliance framework. The Group's compliance programme is designed to prevent corruption and promote ethical business conduct across all Group companies and employees.

   The Company's Code of Business Conduct, particularly the provisions relating to Anti-Corruption, Gifts, Hospitality and Benefits, and Conflicts of Interest, sets out the fundamental principles governing ethical conduct and integrity in business dealings. The Anti-Corruption Guidelines further supplement these principles by providing detailed guidance to employees on identifying, preventing, and addressing corruption-related risks.

   The Guidelines apply to all entities within the Heidelberg Materials Group and prohibit not only corrupt practices that may constitute offences under applicable laws but also conduct that may give rise to actual or perceived conflicts of interest or otherwise be considered unethical. This approach reflects the Group's commitment to maintaining the highest standards of integrity and avoiding any situation that could create an impression that business or governmental decisions have been improperly influenced through the offering, solicitation, or acceptance of any undue advantage.

   In addition, the Company has implemented a Code of Conduct that requires all employees to uphold the highest standards of personal and professional ethics, integrity, transparency, and accountability, while ensuring strict compliance with applicable laws, regulations, and internal policies.

   For further details, please refer to the Company's Code of Conduct at
   https://www.mycemco.com/sites/default/files/PDF/Policies/Code_of_Conduct.pdf

5. **Number of Directors/KMPS/Employees against whom discipinaryaction was taken by any law/enforcement agency for the changes of bribery/corruption.**

	FY 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

6. **Details of complaints about conflict of interest.**

	FY 2025-26		FY 2024-25	
	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.**

   NA

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

	FY 2025-26	FY 2024-25
No. of days of accounts payables	**41.9**	**43.8**

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NIL	NIL
	b. Number of trading houses where purchases are made from	Not Applicable	Not Applicable
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Not Applicable	Not Applicable
Concentration of sales	a. Sales to dealers / distributors as % of total sales	68.20%	68.5%
	b. Number of dealers / distributors to whom sales are made	2384	2458
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	7.33%	7.7%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2.70%	2.39%
	b. Sales (Sales to related parties / Total Sales)	0.49%	0.44%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	-	-

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 2025-26	FY 2024-25	Details of improvements in environmental and social impact
R&D	Nil	Nil	• The Company has made capex investment in Dust Collector System at Imlai Cement Grinding Plant. Dust Collector system captures dust and fine particles before they are released into the environment and helps in maintaining clean air around industrial facilities.
Capex	**7.1%**	**7.2%**	• The Company has made capex investments in Alternate Fuels Project at Narsingarh clinker plant. The AFR project has increased consumption of alternate fuels in Kilns as well as reduction in GHG emission.

2. a. Does the entity have procedures in place for sustainable sourcing?

Yes The Company is committed to the sustainable sourcing and transportation of raw materials. Limestone, the primary raw material for cement manufacturing, is sourced through scientifically managed mining practices that promote efficient resource utilization and minimize wastage. Limestone is transported from the Patheria Mines to the Narsingarh Clinkerisation Plant through a 21-km Overland Belt Conveyor (OLBC), significantly reducing road transportation and associated carbon emissions.

The Company promotes resource conservation through the production of blended cement, which optimizes clinker and limestone consumption while extending the life of mineral reserves. Further, rail transport is preferred for the movement of bulk raw materials to reduce environmental impact.

To support circular economy principles, the Company maintains long-term arrangements for the procurement of fly ash and maximizes its utilization, including wet fly ash, within the limits prescribed by the Bureau of Indian Standards (BIS), thereby conserving natural resources and reducing the environmental footprint of its operations.

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

Major purchases, including coal, pet coke, gypsum, fly ash, sweetener limestone, equipment spares, and services, are sourced sustainably. The Company utilizes the SAP Ariba platform as its guided buying, sourcing, and contracting tool, enabling stakeholders to execute sourcing activities through a digital platform. Additionally, the Company has implemented SAP ERP to support a robust procure-to-pay process for all purchases.

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):

   The Company packages its cement products in bags that are frequently reused by end-users for various construction-related purposes, contributing to the circular use of resources. Further, the entire quantity of plastic packaging procured by the Company is covered under its Extended Producer Responsibility (EPR) obligations, and the Company remains fully compliant with applicable EPR requirements and regulatory provisions.

   (b) E-waste:

   Our manufacturing process does not produce any e-waste, however, the e-waste produced in the office operations is sold to the CPCB/SPCB authorised registered recyclers.

   (c) Hazardous waste:

   The Hazardous waste generated in the cement production process, is sold to the CPCB/SPCB authorised registered recyclers or disposers. The incinerable fractions of the hazardous waste are disposed off within the plant kilns itself as per the permissions from State Pollution Control Board.

   (d) Other waste:

   We are utilising other non-hazardous waste as an alternative fuel and waste/by-products of other industries viz., fly ash, slag, pet coke and red mud chemical gypsum, slag as raw materials in our cement manufacturing process.

   Other non-hazardous waste such as paper, wood, metal scrap etc. sold out to vendors on bidding basis.

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

   Yes. Extended Producer Responsibility (EPR) is applicable to the Company, and we have complied with the plan submitted to the Pollution Control Board.

   Cement bags get recycled during use in phases multiple times to store various items. In addition, the Company consumes much higher quantities of plastic wastes (from other industries and municipalities) as compared to the PP bags used by it in cement packaging.

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

Essential Indicators

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

Category	Total (A)	% Of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
PERMANENT EMPLOYEES											
Male	712	712	100%	712	100%	0	0	0	0	0	0
Female	22	22	100%	22	100%	22	100%	0	0	0	0
Total	**734**	**734**	**100%**	**734**	**100%**	**22**	**100%**	**0**	**0**	**0**	**0**
OTHER THAN PERMANENT EMPLOYEES											
Male	6	0	0	0	0	0	0	0	0	0	0
Female	1	0	0	0	0	0	0	0	0	0	0
Total	**7**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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

Category	Total (A)	% Of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
PERMANENT WORKERS											
Male	223	223	100%	223	100%	0	0	0	0	0	0
Female	1	1	100%	1	100%	1	100%	0	0	0	0
Total	**224**	**224**	**100%**	**224**	**100%**	**1**	**100%**	**0**	**0**	**0**	**0**
OTHER THAN PERMANENT WORKERS											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	**0.17%**	**0.18%**

2. **Details of retirement benefits for the current and previous financial year**

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered (as a % of total employee)	No. of workers covered (as a % of total workers)	Deducted & deposited with the authority	No. of employees covered (as a % of total employees)	No. of workers covered (as a % of total workers)	Deducted and deposited with the authority
PF	100	100	Yes	100	100	Yes
Gratuity	100	100	Yes	100	100	Yes
ESI	NA	NA	NA	NA	NA	NA

3. **Accessibility of workplaces**

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

Yes. The facilities and premises, both operational and administrative, have been designed to ensure accessibility for employees and workers with any disability.

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, to the extent possible, the Company strives to provide equal opportunity to persons with disability. However, there is no specific policy in this regard.

5. **Return to work and retention rates of permanent employees that took parental leave.-**

	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0	0	0	0
Female	100	100	0	0
Total	**100**	**100**	**0**	**0**

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.**

	If Yes, then give details of the mechanism in brief
Permanent Employees **Other than Permanent Employees** **Permanent Workers**	The Company has implemented a robust Whistle-blower Policy and Compliance Hotline, namely "Speak Up", accessible through web-based and telephonic channels, to facilitate the confidential reporting of ethical, compliance, and workplace-related concerns. Through this platform, employees, vendors, and other stakeholders can raise grievances or concerns, reinforcing a culture of transparency, accountability, and trust. Additionally, suggestion boxes have been installed at plant locations to encourage employees and workers to share feedback, suggestions, and concerns.
Other than Permanent Workers	To foster open communication and employee engagement, the Company conducts regular Town Hall meetings, providing employees with opportunities to interact with leadership and share feedback. Further, an Internal Committee has been constituted to address and resolve complaints under the Prevention of Sexual Harassment (POSH) framework, ensuring a safe, respectful, and inclusive workplace.

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

Category	FY 2025-26			FY 2024-25		
	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	**734**	**0**	**0**	**716**	**0**	**0**
- Male	712	0	0	697	0	0
- Female	22	0	0	19	0	0
Total Permanent Workers	**224**	**224**	**100%**	**254**	**254**	**100%**
- Male	223	223	100%	253	253	100%
- Female	1	1	100%	1	1	100%

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health & safety / wellness measures		On skill upgradation		Total (D)	On health & safety / wellness measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. F	% (F/D)
					EMPLOYEES					
Male	712	289	41%	633	89%	697	469	67%	399	57%
Female	22	2	9%	12	55%	19	4	22%	12	63%
Total	**734**	**291**	**40%**	**645**	**88%**	**716**	**473**	**66%**	**411**	**57%**
					WORKERS					
Male	223	76	34%	127	57%	253	143	57%	116	46%
Female	1	0	0	0	0	1	1	100%	0	0
Total	**224**	**76**	**34%**	**127**	**57%**	**254**	**144**	**56%**	**116**	**46%**

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
			EMPLOYEES			
Male	712	712	100%	697	593	85%
Female	22	17	77%	19	15	79%
Total	**734**	**729**	**99%**	**716**	**608**	**85%**
			WORKERS			
Male	223	157	70%	253	253	100%
Female	1	0	0	1	1	100%
Total	**224**	**157**	**70%**	**254**	**254**	**100%**

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

Yes, the Company has implemented a comprehensive occupational health and safety management system aimed at fostering a safe and compliant working environment. Key components of the system include:

- **Safety induction training** for all new employees
- **Safety film presentations** during induction sessions
- **Height phobia assessments** for employees working at elevated positions
- **Targeted training** on behaviour-based safety and role-specific safety requirements
- **Regular updates** to operating procedures based on evolving safety standards and learnings

These initiatives are designed to enhance plant safety, cultivate a safety-conscious workplace culture, and reduce the risk of accidents and injuries.

Furthermore, all manufacturing plants are **ISO 45001:2018 certified** for Occupational Health and Safety Management Systems, with certification issued by **TÜV SÜD South Asia Private Limited.**

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

Maintaining a secure and compliant cement plant environment requires the implementation of a robust and comprehensive Safety Management System. This system encompasses:

- Rigorous risk evaluation and control protocols across all processing activities
- Structured permit to work system
- Deployment of secure machinery and well maintained equipment
- Installation of firefighting systems fully equipped for emergencies
- Sustained housekeeping practices to ensure a clean and organized workspace
- Routine safety audits to monitor compliance and drive continuous improvement
- Skilled and safety conscious workforce

To facilitate hazard awareness and response, the Company classifies risks into three distinct categories: low hazard, medium hazard, and major hazard.

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

Yes, the Company has established structured processes for employees to report work related hazards and actively mitigate associated risks. In the event of a major hazard, operations are halted immediately in accordance with protocol, and corrective measures are initiated without delay.

- Initial response includes isolating the hazardous area to prevent access and potential exposure.
- Affected zone cordoned off to restrict entry.
- Operational team alerted promptly to assess the situation.
- Remedial and preventive actions implemented within a defined timeframe.

These procedures are designed to ensure the safety of all personnel and effectively reduce risks related to workplace hazards.

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

Yes, the plants have medical center, and health services providers for non-occupational needs.

11. Details of safety related incidents

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.17	0.18
Total recordable work-related injuries	Employees	0	0
	Workers	1	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

Note: *Including in the contract workforce

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

The Company maintains an unwavering commitment to workforce safety, actively encouraging employees to adhere to established health and safety programs and protocols. Each plant is supported by a designated Plant Safety Officer who oversees compliance and promotes a proactive safety culture.

Although rare, process related hazards may occur during operational periods—most often resulting from inadvertent unsafe actions. To mitigate these risks and uphold safety standards, all manufacturing plants are ISO 45001:2018 certified for Occupational Health and Safety Management Systems, endorsed by TÜV SÜD South Asia Private Limited.

- External safety audits are conducted annually by TÜV auditors, complemented by semi annual internal audits.
- Top management safety rounds are carried out by the Managing Director, Director Technical, and Technical Cluster Head during plant visits, accompanied by Plant Managers and HoDs, reinforcing leadership's commitment to safety.
- Quarterly inspections are conducted by the Head of Safety, with detailed reports submitted for timely compliance and corrective action.
- Permit to Work system ensures authorized employees reinstate all equipment guards and protective measures before closing permits.

To sustain safety awareness and momentum throughout the year, the Company has implemented the following initiatives:

- Monthly safety gate meetings.
- Monthly safety themes and communications.
- Plant Safety Star Award programme (once every four months).
- Strict adherence to Safety Cardinal Rules.
- Safety zone system with hazard identification and risk assessment controls.
- Defined work permit procedures.
- Routine safety inspections and audits.
- Fire prevention and protection systems.
- Reporting of accidents and near miss incidents.
- Investigation to identify root causes and implement corrective measures.

Digital Safety Reporting: The Company has launched the SafetyAssure app, enabling employees to report near misses—including unsafe behaviors and hazardous conditions—in real time. Learnings from reported incidents are promptly disseminated across all plants to ensure collective risk mitigation.

Accountability:

- Violations of Safety Cardinal Rules result in formal warning letters to the responsible engineer or manager, reinforcing behavioral accountability.
- Workers and contractors must strictly follow the Company's Safety Cardinal Rules and wear appropriate PPE.

Mandatory Safety Rules include:

- Correct and consistent use of PPE for specific tasks.
- Isolation of equipment from energy sources before work begins.
- Safeguards reinstated before equipment restart.
- Confined space entry only by competent personnel with valid permits.
- Reporting and investigation of workplace issues for corrective action.
- Strict adherence to traffic safety norms by all drivers.

Further requirements are defined in Group safety guidelines and plant specific documents, which are periodically reviewed and updated. Non compliance is taken seriously across all plants.

Commitment: The Company is dedicated to conducting business in a manner that causes no harm to individuals, continually striving to establish a healthy and safe working environment. With these systems in place, senior leadership engagement and active involvement ensure a culture of safety and wellbeing across all operations.

13. Number of complaints on working conditions and health and safety made by employees and workers.

Category	FY 2025-26			FY 2024-25		
	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	0	0		0	0	-
Health & Safety	0	0		0	0	-

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 and safety practices and working conditions.

The Company continues to strengthen its safety systems through the following key initiatives:

- Digital Logistics Management to ensure truck driver discipline and compliance with truck safety checks.
- Visible Felt Leadership through safety conversations and dynamic risk assessments conducted by Plant Managers and Heads of Departments.
- Comprehensive review of Hazard Identification & Risk Assessments (HIRA) and Safe Operating Procedures (SOPs) across all plant activities.
- Clean Site / Safe Site initiative implemented across all plants.
- Health & Safety competency training for frontline engineers and managers.
- Contractor Safety Requirements training for contractors and supervisors, supported by safety compliance audits.
- Inspection of work platforms, toe guards, and handrails to ensure alignment with group safety standards.
- Audit of process and mechanical equipment to verify fit for purpose condition and operational integrity.
- Audit of Sub stations and MCC Rooms focused on safety, fire detection systems, earthing, and compliance with electrical standards.
- Installation of safety interlock switches ("No Guard, No Start") for equipment rated 30KW and above, preventing operation without proper guarding of rotating parts.

- Chemical Handling Safety audits to ensure proper labelling, availability of Material Safety Data Sheets (MSDS), secure chemical storage, and training for authorized handling personnel.
- LOTOTO System – The "One Person, One Lock" principle (when several people are operating on the same equipment over a given period, each person must apply their own personal lock).
- Health & Safety competency enhancement training conducted for employees and contractors.
- High risk operational training and compliance verification conducted for contractor workers.

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's stakeholder engagement process begins with defining objectives and scope and adopting the medium for engagement. This is followed by identifying and prioritising the internal and external stakeholders and conducting interaction with various stakeholders' groups such as Employees, Dealers, Retailers, Customers, Suppliers, Contractors, Other Service Providers, Regulatory Authorities, Shareholders, Investors, Analysts and Local Communities.

Throughout the course of the year, we maintain ongoing dialogue with the many stakeholders by utilising a variety of channels of contact. The process of engaging stakeholders also includes regular feedback and grievance redressal methods, both of which are vital components of the process.

This involvement helps us in understanding their viewpoint and put forth our perspective. On the basis of outcome of interaction, appropriate actions are taken in the interest of all the stakeholders. The insights that we gain from these discussions are helpful, because they allow us to continually enhance both our strategy and our operations.

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

Key Stakeholders	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders & Investors	No	Email, Website, Investor Conferences, General Meetings, Stock Exchange, Earnings Calls	Quarterly/ Annually and as and when required	Disseminating and sharing of information with shareholders and investors with a view to update and also seek approval of shareholders as may be required from time to time.
Dealers, Retailers & Customers	No	Email, SMS, Advertisements, Social Media, Website, Dealer/ Retailer Conferences	Periodic	1. New services and offerings, Company Product Strategy 2. Updation on new laws and applicability 3. Customer Queries & feedback
Suppliers, Contractors and other Service providers	No	Email, Vendor Interactions, Review Meetings	Periodic	1. Product and service requirement along with commercial terms and conditions 2. Quality Check 3. Performance review of products and services 4. Vendor queries and feedback
Employees	No	Email, WhatsApp, Communication Meeting, Open-house meetings, performance appraisal sessions, training sessions	Periodic	1. Talent development and Training 2. Employee Engagement & Feedback (Town Hall Meetings) 3. Performance review 4. Sharing regular updates on Company's operational and financial performance, new initiatives 5. Updates on Occupational Health and Safety

Key Stakeholders	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Regulatory Authorities/ Government Agencies	No	Regulatory filings, Representations and Submissions, websites	Periodic and event-based compliances	1. Regulatory compliance 2. Environmental initiatives 3. Industry feedback and expectations 4. Good Governance Practice
Local Communities	No	Community Meetings, Surveys, Awareness campaigns	Periodic and as when required	1. Educational Initiatives 2. Vocational Courses 3. Rural Infrastructure development 4. Healthcare Facilities 5. Community engagement

PRINCIPLE 5 - BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicator

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
			EMPLOYEES			
Permanent	734	528	72%	716	471	66%
Other than permanent	00	00	00	00	00	00%
Total employees	**734**	**528**	**72%**	**716**	**471**	**66%**
			WORKERS			
Permanent	224	148	66%	254	143	56%
Other than permanent	00	00	00	00	00	00%
Total workers	**224**	**148**	**66%**	**254**	**143**	**56%**

2. **Details of minimum wages paid to employees and workers:**

Category	FY 2025-26					FY 2024-25				
	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	**734**					**716**				
Male	712	00	00	712	100%	697	00	00	697	100%
Female	22	00	00	22	100%	19	00	00	19	100%
Non-permanent	**7**					**7**				
Male	6	00	00	6	100%	6	00	00	6	100%
Female	1	00	00	1	100%	1	00	00	1	100%
WORKERS										
Permanent	**224**					**254**				
Male	223	00	00	223	100%	253	00	00	253	100%
Female	1	00	00	1	100%	1	00	00	1	100%
Non-permanent	**0**					**00**				
Male	00	00	00	00	00	00	00	00	00	00
Female	00	00	00	00	00	00	00	00	00	00

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

	Male		Female	
	Number	Median remuneration / salary / wages of respective category	Number	Median remuneration / salary / wages of respective category
Board of Directors (BoD)	01	3,05,89,712	NIL	NIL
KMP (other than BoD)	02	2,31,67,329	NIL	NIL
Employees other than BOD & KMP	709	8,86,218	22	11,83,818
Workers	223	6,80,718	1	7,47,335

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages.	3.71%	3.32%

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, The Company maintains a Human Rights Policy Statement aligned with the UN Guiding Principles, ensuring all employees and workers are fully familiarised with these standards. In FY2025–26, the Company conducted a plant-level Human Rights Risk Assessment. A designated risk coordinator interviewed executive and management personnel to identify potential risks and implement preventive and mitigating measures. The findings and compliance status were subsequently reported to senior management.

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

We maintain a confidential and anonymous compliance hotline under our Grievance Redressal Policy and Vigil Mechanism. Employees, suppliers, and contractors can use this channel to report any breaches of social or professional standards. To guarantee an unbiased process, the Ethics Counsellor and the Chairperson of the Audit Committee oversee all Whistleblower investigations. We strictly protect complainant rights, maintain absolute confidentiality, and ensure fair, timely resolutions free from retaliation. For sexual harassment concerns, employees can submit a formal written complaint directly to the POSH Committee or its Chairperson.

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

Category	FY 2025-26			FY 2024-25		
	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	00	00	00	00	00	00
Discrimination at workplace	00	00	00	00	00	00
Child Labour	00	00	00	00	00	00
Forced /Involuntary Labour	00	00	00	00	00	00
Wages	00	00	00	00	00	00
Other	23	00	Closed	35	00	Closed

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

To safeguard complainants from any adverse consequences in cases of discrimination and harassment, the Company has established robust mechanisms to ensure a fair, impartial, and transparent resolution process. A key feature of this framework is the inclusion of external members on the decision-making committee. These independent members provide an objective perspective, helping to maintain the integrity, neutrality, and credibility of the proceedings. All complaints received are investigated promptly, thoroughly, and in accordance with established procedures.

In matters relating to the Prevention of Sexual Harassment (POSH), where a complainant is dissatisfied with the outcome or where issues remain unresolved through the Internal Committee, the complainant has the right to seek legal recourse. This provides an additional layer of protection and ensures access to appropriate legal remedies for addressing any harm resulting from discrimination or harassment.

Through the involvement of external members and adherence to a structured grievance resolution process, the Company demonstrates its commitment to addressing complaints fairly, transparently, and effectively. These measures are designed to support and protect complainants and to ensure that no individual is subjected to retaliation, victimisation, or any other form of adverse treatment for raising a concern.

For issues other than sexual harassment, Heidelberg Materials Group has established a compliance reporting mechanism known as “Speak Up”, which enables employees, vendors, and other stakeholders across its subsidiaries to report compliance-related concerns, including anonymously where permitted by law. In line with the Group's policy, HeidelbergCement India Limited (HCIL) has extended this facility to its employees and vendors for reporting potential compliance violations.

The Speak Up platform ensures that all reported concerns are appropriately received, documented, and escalated to the designated Compliance Officer for review and necessary action. The process is designed to uphold the principles of confidentiality, fairness, and non-retaliation. By providing a secure and accessible reporting channel, the platform fosters stakeholder confidence, reinforces a culture of integrity and accountability, and serves as an effective deterrent against misconduct.

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

Yes, the Company mandates its suppliers, contractors and business associates to ensure that they adhere to human rights best practices.

10. **Assessments for the year:**

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

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

Not applicable

PRINCIPLE 6 - BUSINESS SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Essential Indicators

1. **Details of total energy consumption and energy intensity, in the following format:**

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	5,28,508	4,21,857
Total fuel consumption (B)	10,05,235	6,76,847
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	**15,33,743**	**10,98,704**
From non-renewable sources		
Total electricity consumption (D)	7,02,351	7,27,961
Total fuel consumption (E)	85,79,858	77,55,975
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**92,82,209**	**84,83,936**
Total energy consumption (A+B+C+D+E+F)	**1,08,15,952**	**95,82,640**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.00046	0.00045
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.00944	0.00935
Energy intensity in terms of physical output (GJ/ Cement Manufactured in MT)	2.35	2.17
Energy intensity (optional) - the relevant metric may be selected by the entity (GJ/ Clinker Manufactured in MT)	3.50	3.55

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

No

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

The PAT scheme promotes using energy credit instruments through tradable excess energy saving certificates (ESCerts). The Narsingarh plant is a Designated Consumer under the PAT scheme of the government since beginning. During PAT cycle-1, i.e., from 2012 to 2015, the plant surpassed the given target of 0.1257 TOE/Ton and achieved 0.1040 TOE/Ton. This resulted in the accumulation of 18,697 ESCerts from the government. The plant also outperformed during PAT cycle-2 (2016 – 2019) and achieved 0.0855 TOE/Ton against the target of 0.0915 TOE/Ton enabling further accumulation of 14,424 ESCerts. Thereafter, the PAT cycles 3-6 were not applicable to Narsingarh Plant as a Designated Consumer. Currently, the Narsingarh Plant is under PAT Cycle-7 (2022-2025) with a planned target of 0.0825 TOE/Ton and achieved 0.0838 TOE/Ton resulting for purchase of 3854 ESCerts. However, 3854 ESCerts requirements for purchase shall be set off from the existing available ESCerts from previous cycle.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	11,40,169	10,68,588
(ii) Ground Water	1,70,290	1,37,934
(iii) Third Party Water	0	0
(iv) Seawater/Desalinated Water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v)	13,10,459	12,06,522
Total volume of water consumption (in kilolitres)	13,10,459	12,06,522
Water intensity per rupee of turnover (Total water consumption/ Revenue from operations)	0.000056	0.000056
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.00114	0.00118
Water intensity in terms of physical output (MT waste generated / Cement Manufactured in MT)	0.28	0.27
Water intensity (optional) - the relevant metric may be selected by the entity (MT waste generated/ Clinker Manufactured in MT)	0.42	0.45

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

Yes

Water data verification and assurance being done by TÜV SÜD as per the ISO 14046.

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

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water - No treatment - With treatment, please specify level of treatment	NIL	NIL
(ii) To Groundwater - No treatment - With treatment, please specify level of treatment	NIL	NIL
(iii) To Seawater - No treatment - With treatment, please specify level of treatment	NIL	NIL
(iv) Sent to third parties - No treatment - With treatment, please specify level of treatment	NIL	NIL
(v) Others - No treatment - With treatment, please specify level of treatment	NIL	NIL
Total water discharged in kilolitres	NIL	NIL

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

No

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

Yes.

Cement Manufacturing is a dry process thus there is no direct utilization of water in manufacturing process. Water is only used for industrial cooling purposes. The Company is committed to minimize the impact of business operations on natural water resources through the zero-liquid discharge (ZLD) pledge. HCIL has implemented a Zero Liquid Discharge condition by installing STP wide capacity 1115 KLD.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Nox	mg/Nm^3	599.47	557.60
Sox	mg/Nm^3	25.69	31.90
Particulate matter (PM)	mg/Nm^3	50.56	49.03
Persistent organic pollutants (POP)	mg/Nm^3	4.44	0.00
Volatile organic compounds (VOC)	mg/Nm^3	0.001	0.001
Hazardous air pollutants (HAP)	mg/Nm^3	0.00	0.00
Others	-	-	-

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	TCO2e	24,92,904	22,10,214
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	TCO2e	1,39,690	1,44,783
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 emissions/ Revenue from operations)	TCO2e/INR	0.000113	0.000110
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	TCO2e/INR	0.0023	0.002297
Total Scope 1 and Scope 2 emission intensity in terms of physical output	(Metric tonnes of Co_2 equivalent/ Cement Manufactured in MT)	0.5723	0.5335
Total Scope 1 and Scope 2 emission intensity (optional)-the relevant metric may be selected by the entity	(Metric tonnes of Co_2 equivalent/ Clinker Manufactured in MT)	0.8510	0.8720

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

No

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

Yes.

The Company is committed to reducing its reliance on fossil fuels and transitioning to renewable energy sources. This commitment is central to minimizing greenhouse gas emissions and promoting environmentally responsible practices. The Company aims to reduce air pollutants to levels below industry averages for the cement sector.

To mitigate the impacts of climate change on its operations, the Company has launched several initiatives focused on emission reduction and renewable energy adoption. It has significantly expanded its renewable energy footprint by incorporating solar power and biomass-based fuels into its operations. A key development is the commissioning of a 5.5 MW solar power plant in the mining area at Damoh, Madhya Pradesh. This plant ensures a reliable electricity supply for mining operations and the clinker plant, reducing dependence on grid and short-term open access power sources.

The Company also utilizes a Waste Heat Recovery System (WHRS) to recover and reuse a substantial portion of energy demand. Plant teams continuously monitor energy usage and emissions, implementing strategic interventions such as installing conveyor belts, Ropeway system in the supply chain and retrofitting existing equipment to improve efficiency. To further lower its carbon footprint, the Company has replaced fossil fuels with alternative fuels (AFs) in clinker production. At the Narsingarh, Afs - initially biomass from nearby areas—have been introduced, with the system now handling up to 20 tonnes per hour of biomass, Refuse Derived Fuel (RDF), and combustible components of Municipal Solid Waste. These initiatives highlight the Company's dedication to sustainable practices and innovative energy sourcing.

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

Parameter	FY 2025-26	FY 2024-25
Total waste generated (in metric tonnes)		
Plastic waste (A)	7112.11	6817.52
E-Waste (B)	3.46	0.92
Bio-Medical Waste (C)	0.22	0.20
Construction and demolition waste (D)	0.00	0.00
Battery For (E)	4.61	3.37
Radioactive waste (F)	0.00	0.00
Other Hazardous waste (G)	71.55	67.78
Other Non-hazardous waste generated (H)	5382.07	7095.60
Total (A+B+C+D+E+F+G+H)	**12,574.02**	**13,985.39**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000001	0.0000007
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0000110	0.0000136
Waste intensity in terms of physical output (MT waste generated / Cement Manufactured in MT)	0.00273	0.00317
Waste intensity (optional) - the relevant metric may be selected by the entity (MT waste generated / Clinker Manufactured in MT)	0.00406	0.00518
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	79.62	0
(ii) Re-used	0	0
(iii) Other recovery operations	7112.11	6817.52
Total	**7191.73**	**6817.52**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.22	0.20
(ii) Landfilling	0.00	0.00
(iii) Other disposal operations	5382.07	7167.67
Total	**5382.29**	**7167.87**

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

No

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

The Company is aligned with the concept of the circular economy and prioritizes waste management by embedding circularity throughout its production processes, including storage, usage, reuse, recycling, and disposal of waste generated at its facilities.

The Company utilizes waste materials from other industries, such as blast furnace slag and fly ash, as input materials for cement manufacturing, effectively reducing the reliance on naturally extracted resources and promoting material circularity.

Various types of hazardous and non-hazardous waste are generated at the company's different plants, including used oil, used Grease, biomedical waste, E-waste, and battery waste. The company has implemented appropriate infrastructure at each site to safely handle, collect, and store the different types of waste until they are sold to registered Central Pollution Control Board (CPCB) / State Pollution Control Board (SPCB) authorized recyclers.

At the plant level, waste generated on-site is systematically managed through a color-coded collection bin system. However, instead of dealing with the waste disposal internally, the company has opted for selling waste to external vendors who take charge of the entire waste management process, from collection to final disposal. This helps the Company to safely dispose hazardous and non-hazardous waste.

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.

Sr. No.	Location of operations / offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.

Not applicable as there are no operations near above-mentioned zones

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in FY 2025-26.

Name and brief details of project	EIA Notification Number	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain	Relevant Web Links
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.

The Company has duly complied with all the applicable environmental laws/regulations/guidelines applicable from time to time such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and the rules made thereunder.

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
NA				

PRINCIPLE 7 - BUSINEESS, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

Essential Indicator

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

The Company is a member of three trade and industry chambers / associations during FY2025-26.

b. List the top 10 trade and industry chambers / associations (determined based on the total members of such body) the entity is a member of / affiliated to.

S. No.	Name of the trade and industry chambers / associations	Reach of trade and industry chambers / associations (State / National)
1	Confederation of Indian Industry (CII)	National
2	Cement Manufacturers' Association (CMA)	National
3	Global Cement and Concrete Association (GCCA), India	National

2. **Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.**

Name of the Authority	Brief of the case	Corrective Action Taken
NA	NA	NA

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.**

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.**

As a part of the CSR Policy, the HR representative at each plant location meet the representatives of local communities to understand their needs and problems and extend requisite support to the extent possible.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	9.4%	7.3%
Directly from within India	87.8%	90.3%

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

Location	FY 2025-26	FY 2024-25
Rural	18.9%	21.4%
Semi-urban	20.7%	19.9%
Urban	8.9%	8.6%
Metropolitan	51.5%	50.1%

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.

Receiving and responding to consumer complaints and feedback effectively is crucial for maintaining customer satisfaction and trust. Company manufacturers the product with world class quality control process however in-case a customer wants to reach us for any feedback/complaints he has several ways to reach us.

a) Company has a dedicated email, phone and WhatsApp chatbot number, which is easily accessible to consumer through our cement bags, website, and marketing collaterals The complaints registered through these modes is attended by our call centre team during working hours and speedy resolution is provided to best of companies ability.

b) Customer can also get our technical service engineer's number through our authorized retailer network from where they have bought the material.

The Company has established a highly experienced and well-trained technical team and a well-defined protocol to efficiently address consumer complaints in a prompt and efficient manner – ranging from the initial receipt of a complaint to its thorough examination, resolution, and subsequent closure.

The Company has a customer service team that provides onsite support and demonstration through a mobile testing van. Additionally, the company has a specialized tool known as 'Dealer Connect', designed to facilitate seamless submission of requests from key dealers. Customers are provided with multiple channels to voice their grievances through mediums such as the official website.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	The Company's products adhere to all applicable statutory parameters
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	00	00		00	00	
Advertising	00	00		00	00	
Cybersecurity	00	NA		0	NA	
Delivery of essential services	NA	NA		NA	NA	
Restrictive Trade Practices	0	NA		0	NA	
Unfair Trade Practices	0	NA		0	NA	
Other	81	NA	Complaints related to slow setting, low strength, cracks etc.	77	3	Complaints related to slow setting, low strength, cracks etc.

4. **Details of instances of product recalls on accounts 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 data privacy policy is available on the Company's website at https://www.mycemco.com/data-protection

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.**

   Since there are no complaints, there was no need for any corrective action. However, we always strive to ensure that the best quality products are delivered to our customers and ensure all feedback from our stakeholders is considered in our business processes.

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

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

      No data breaches faced in FY 2025-26.

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

      NA

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

      NA