



Date: 25th August, 2025

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai — 400 001
Scrip Code: 531548

National Stock Exchange of India Ltd. (NSE)
Exchange Plaza,
Bandra Kurla Complex, Bandra (E),
Mumbai — 400 051
Symbol: SOMANYCERA

Dear Sir/Madam,

Subject: Submission of Business Responsibility and Sustainability Report for FY 2024-25 pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In terms of the requirement of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are herewith submitting the Business Responsibility and Sustainability Report of the Company for the Financial Year 2024-25.

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

This is for your information & records.

Thanking you,

Yours Faithfully,
For Somany Ceramics Limited

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

Encl: As above

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

| | | |
|----|--|---|
| 1 | Corporate Identity Number (CIN) of the Listed Entity | L40200WB1968PLC224116 |
| 2 | Name of the Listed Entity | Somany Ceramics Limited |
| 3 | Year of incorporation | 1968 |
| 4 | Registered office address | 2, Red Cross Place, Kolkata - 700001, West Bengal |
| 5 | Corporate address | F-36, Sector-6, Noida - 201301, Uttar Pradesh |
| 6 | E-mail | corporateaffairs@somanyceramics.com |
| 7 | Telephone | 0120-4627900 |
| 8 | Website | www.somanyceramics.com |
| 9 | Financial year for which reporting is being done | 2024-2025 |
| 10 | Name of the Stock Exchange(s) where shares are listed | National Stock Exchange of India Ltd. & BSE Limited |
| 11 | Paid-up Capital | ₹ 820.19 Lakhs |
| 12 | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report | Mr. Kumar Sunit Head-Strategy & Investor Relations 0120-4627900 kumar.sunit@somanyceramics.com |
| 13 | Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together). | The disclosures in this report have been made on a standalone basis and are limited to the operational boundary of Somany Ceramics Limited. |
| 14 | Name of assessment or assurance provider | Not Applicable |
| 15 | Type of assessment of assurance obtained | Not Applicable |

II. Products/services

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

| S. No. | Description of Main Activity | Description of Business Activity | % of Turnover of the entity |
|--------|--------------------------------------|--|-----------------------------|
| 1 | Ceramic/Vitrified Wall & Floor Tiles | Manufacturing and trading of Ceramic/ Vitrified Wall & Floor Tiles | 85.09% |
| 2 | Sanitaryware & Bath Fittings | Trading of Sanitaryware & Bath Fittings | 11.45% |

17 Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

| S. No. | Product/Service | NIC Code | % of total Turnover contributed |
|--------|--------------------------------------|------------|---------------------------------|
| 1 | Ceramic/Vitrified Wall & Floor Tiles | 2393 23929 | 85.09% |
| 2 | Sanitaryware & Bath Fittings | 2392 23922 | 11.45% |

III. Operations

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

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

19 Markets served by the entity:

a. Number of locations

| Locations | Number |
|-------------------------------------|--------|
| National (No. of States) | 29 |
| International (No. of Countries) | 46 |
| National (No. of Union Territories) | 6 |

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

3.25%

c. A brief on types of customers

The Company's diverse customer base includes retailers, distributors, builders, contractors, and end consumers. These customers rely on its high-quality ceramic/vitrified wall & floor tiles and sanitaryware, bath fittings & other allied products for residential, commercial, and industrial projects. The Company serves both domestic and international markets, catering to a wide range of aesthetic and functional requirements and consumer base.

IV. Employees

20 Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

| S. No. | Particulars | Total (A) | Male | | Female | |
|------------------|--------------------------------|--------------|-------------|---------------|-----------|--------------|
| | | | No. (B) | % (B / A) | No. (C) | % (C / A) |
| EMPLOYEES | | | | | | |
| 1 | Permanent (D) | 1,413 | 1361 | 96.32% | 52 | 3.68% |
| 2 | Other than Permanent (E) | 300 | 274 | 91.33% | 26 | 8.67% |
| 3 | Total employees (D + E) | 1,713 | 1635 | 95.45% | 78 | 4.55% |
| WORKERS | | | | | | |
| 4 | Permanent (F) | 587 | 587 | 100.00% | 0 | 0.00% |
| 5 | Other than Permanent (G) | 1,926 | 1,913 | 99.33% | 13 | 0.67% |
| 6 | Total Workers (F + G) | 2,513 | 2500 | 99.48% | 13 | 0.52% |

b. Differently abled Employees and workers:

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

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

21 Participation/Inclusion/Representation of women

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

Note: KMP includes Chairman & Managing Director and Managing Director & CEO who are also part of Board of Directors.

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

| | FY 2024-25 (Turnover rate in current FY) | | | FY 2023-24 (Turnover rate in previous FY) | | | FY 2022-23 (Turnover rate in the year prior to the previous FY) | | |
|-------------------|---|--------|--------|--|--------|--------|--|--------|--------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| | Permanent Employees | 11.90% | 12.40% | 11.90% | 11.67% | 15.38% | 11.78% | 10.99% | 19.35% |
| Permanent Workers | 5.70% | 0.00% | 5.70% | 5.89% | 0% | 5.89% | 6.50% | 0.00% | 6.50% |

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

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

| S. No. | Names of the holding / subsidiary / associate companies / joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by Listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|--------|--|--|-----------------------------------|--|
| 1 | SR Continental Limited | Subsidiary | 100.00% | No |
| 2 | Somany Bathware Limited | Subsidiary | 100.00% | No |
| 3 | Somany Excel Vitrified Private Limited | Subsidiary | 100.00% | No |
| 4 | Somany Piastrelle Private Limited | Subsidiary | 100.00% | No |
| 5 | Somany Bath Fittings Private Limited | Subsidiary | 100.00% | No |
| 6 | SRCL Buildwell Private Limited | Subsidiary of SR Continental Limited | 100.00% | No |
| 7 | Somany Max Private Limited | Subsidiary | 80.00% | No |
| 8 | Sudha Somany Ceramics Private Limited | Subsidiary | 60.00% | No |
| 9 | *Amora Tiles Private Limited | Subsidiary | 51.00% | No |
| 10 | Somany Sanitary Ware Private Limited | Subsidiary | 51.00% | No |
| 11 | Vintage Tiles Private Limited | Associate | 50.00% | No |
| 12 | **Acer Granito Private Limited | Associate | 26.05% | No |

| S. No. | Names of the holding / subsidiary / associate companies / joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by Listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) |
|--------|--|--|-----------------------------------|--|
| 13 | Vicon Ceramic Private Limited | Associate | 26.00% | No |
| 14 | Clean Max Ananta Private Limited | Associate | 49.00% | No |

Note-

*The Board of Directors in their meeting held on 15 January, 2025, had approved to sell the entire shareholding held by the Company in Amora Tiles Private Limited ("ATPL"), subsidiary company. The Company held 53,04,000 (Fifty Three Lakhs and Four Thousand) equity shares aggregating to 51% shareholding and vide termination agreement dated 04 February, 2025, has divested its entire equity shareholding in ATPL on 31 March, 2025, thereby ATPL ceased to be a subsidiary company. However, in terms of the applicable provisions of Indian Accounting Standards, the Company did not exercise significant influence or control on decisions of the ATPL with effect from 01 December, 2024.

** The Board of Directors of Somany Ceramics Limited ("Company"), in its meeting held on 15 January, 2025 has decided to sell the Company's equity stake in Acer Granito Private Limited ("AGPL"), an associate company of the Company. The Company entered in to a Share Purchase Agreement dated 04 February, 2025 to sell its entire shareholding in AGPL. The Company holds 14,60,000 equity shares aggregating 26.05% of the total paid-up capital of AGPL. The proposed sale of shares is expected to be completed by 03 May, 2026. However, in terms of the applicable provisions of Indian Accounting Standards, the Company does not exercise significant influence or control on decisions of the AGPL with effect from 01 December, 2024.

VI. CSR Details

- 24 (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) Yes
(ii) Turnover (in ₹) 2,56,942.13 Lakhs
(iii) Net worth (in ₹) 80,028.37 Lakhs

VII. Transparency and Disclosures Compliances**25 Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:**

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If yes, then Provide web-link for grievance redress policy) | FY 2024-25 Current Financial Year | | | FY 2023-24 Previous Financial Year | | |
|---|--|--|--|---------|--|--|---------|
| | | Number of Complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of Complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities | The Company has formulated policies corresponding to the requirements of each NGRBC principle. To ensure effective implementation, it has instituted a grievance redressal. mechanism through which stakeholders can report their complaints. The same has been specified in each policy. (Link to policy section, please refer below): Somany Policies | 0 | 0 | - | 0 | 0 | |
| Investors (other than shareholders) | | 0 | 0 | - | 0 | 0 | |
| Shareholders | | 3 | 0 | - | 5 | 0 | - |
| Employees and workers | | 0 | 0 | - | 0 | 0 | |
| Customers | | 0 | 0 | - | 0 | 0 | |
| Value Chain Partners | | 0 | 0 | - | 0 | 0 | |
| Other (please specify) | | - | - | - | 0 | 0 | |

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

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

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|---------------------------|--|--|--|---|
| 1 | Water Conservation | R/O | <p>Water conservation and management can be viewed as both a challenge and an opportunity, due to the finite nature of water resources and their critical influence on ceramic industry as well as environmental and social systems.</p> <p>Risks include water scarcity, tighter regulatory requirements, and reputational harm from unsustainable practices.</p> <p>However, adopting responsible water management—such as through recycling, reuse, and conservation initiatives—can lead to operational cost savings, improved sustainability performance, and stronger stakeholder relationships. Proactive water stewardship enables the Company to reduce risk exposure, boost resource efficiency, and support long-term business resilience and sustainable growth amid water-related challenges.</p> | <p>The Company has implemented a wide range of water conservation initiatives, including process optimizations and comprehensive wastewater recycling systems.</p> <p>Both the Kadi and Kassar facilities are designed as Zero Liquid Discharge (ZLD) units, where 100% waste water generated is treated and reused within operations, ensuring no discharge into the environment. To support this, we have installed five effluent treatment plants (ETPs) and two sewage treatment plants (STPs) enabling the complete reuse of processed water in our manufacturing processes. Additionally, we have secured an Annual Canal Water Agreement for the raw water supply and conduct regular ETP and STP water quality testing through NABL-accredited laboratories.</p> <p>Our commitment to responsible water use is further validated by a recent government-authorized water audit, where our ZLD system was praised for its effectiveness. In line with this, we have initiated the renovation of toilet facilities, including redesigning pipelines to reduce domestic water use, and have installed awareness posters throughout the facility to promote mindful water consumption.</p> | <p>Positive Implication:</p> <p>Implementing comprehensive water management practices—such as recycling, efficient treatment systems, and zero liquid discharge units—not only reduces environmental impact and builds operational resilience but also lowers long-term water procurement and treatment costs, delivering significant savings and mitigating future financial risks.</p> <p>Negative Implication:</p> <p>Poor water management for our company can result in supply chain disruptions, higher operational, compliance costs and negatively affecting the Company's reputation, all of which can adversely affect overall financial performance.</p> |



| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|---------------------------------|--|--|---|--|
| 2 | Energy and Emissions Management | R | <p>Rising energy prices, evolving requirements for energy reporting and disclosures, and increasingly stringent environmental regulations on emissions highlight the urgency of proactively managing energy and emissions. These trends point to the long-term consequences of inefficient resource use, especially in energy-intensive production environments.</p> <p>Recognizing this, Somany views energy and emission management as a critical risk area requiring strategic planning and continuous improvement to stay ahead of future environmental, regulatory and financial impacts.</p> | <p>Energy is a critical enabler of economic development and societal well-being, with its consistent availability and efficient usage becoming central to both business continuity and global sustainability. In response, the Company has embraced a comprehensive approach to energy management by implementing energy-efficient systems, expanding the use of renewable sources, and progressively shifting towards greener biofuels to reduce dependency on conventional energy sources.</p> <p>In line with its commitment to sustainability, the Company has conducted comprehensive energy and greenhouse gas (GHG) accounting to better understand its environmental footprint and identify areas for improvement. We also have the presence of solar power plants with a combined capacity of 3.50 MWp at both Kadi and Kassar manufacturing facilities, significantly contributing to the shift towards renewable energy.</p> <p>We have implemented a range of energy efficiency measures, including the adoption of bi-fuel technology, solar power procurement, and equipment upgrades. These efforts aim to reduce dependence on conventional fuels and optimize operational energy use. Adjustments in systems such as, cooling towers and motor drives further contribute to minimizing energy waste and enhancing performance.</p> <p>By maintaining our energy management initiatives and ensuring development of newer programs, one can see our proactive approach to energy conservation and its broader goal of reducing carbon footprint while maintaining operational excellence.</p> | <p>Negative Implication:</p> <p>The increasing cost of energy, coupled with the significant initial investment required for energy-efficient technologies, presents an ongoing challenge.</p> |

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|-----------------------------|--|---|---|---|
| 3 | Product Quality and Safety | R | Relying on technologies that have not kept up with the latest changes in sustainability regulations and new innovations in product design in tile manufacturing can impact product quality, safety, and customer loyalty potentially affecting the Company's brand image and overall profitability. | <p>Delivering high-quality products at competitive prices, supported by efficient pre- and post-sales service, offers a strategic opportunity to build lasting customer relationships and ensure consistent revenue growth. The Company places strong emphasis on research and development to drive innovation and maintain product excellence. All operations are guided by a robust ISO 9001:2015 certified Quality Management System, ensuring compliance with stringent quality and safety standards.</p> <p>The Company focuses on delivering quality products at competitive prices while continuously enhancing operational efficiency through targeted process improvements and innovation. Certified quality systems, responsible waste management, and cost-effective material substitutions support both sustainability and performance goals. Initiatives across facilities aim to optimize energy use, reduce waste, and improve product consistency.</p> <p>Somany's commitment to delivering value through innovation, quality, and sustainability can be reflected in our initiatives. We have renewed our GRIHA certification and also received GreenPro certifications, further strengthening our focus on environmental compliance and sustainable growth.</p> | <p>Negative Implication:</p> <p>Substandard product quality can result in declining sales, higher return rates, reputational harm, legal liabilities, recall expenses, and missed business opportunities – all contributing to adverse financial outcomes for the Company.</p> |
| 4 | ESG Aspects in Supply Chain | R | Environmental and social challenges across the Company's value chain have the potential to disrupt supply chain operations and affect business continuity, stakeholder trust, and long-term profitability. | <p>To promote responsible sourcing, the Company has established a Supplier Code of Conduct outlining ESG standards for all vendors. This framework encourages ethical, sustainable, and socially responsible practices throughout the supply chain, supporting broader CSR and sustainability goals. Adherence to the Code fosters transparency, trust, and shared accountability, with our stakeholders and customers.</p> <p>To further strengthen supplier engagement, Somany ensures communication and awareness initiatives to help suppliers understand and align with the BRSR Core requirements. Training is also provided on the General Terms and Conditions and the Supplier Code of Conduct to ensure clarity and compliance.</p> <p>At the plant level, supply chain sustainability is strengthened through responsible procurement practices, including sourcing sustainable materials, as well as initiatives like using alternative fuels, recycling industrial by-products, and conducting resource efficiency trials.</p> <p>These efforts demonstrate the company's commitment to building a responsible and environmentally conscious supply chain.</p> | <p>Negative Implication:</p> <p>Inadequate ESG practices within the supply chain can expose a company to significant financial risks. These include operational disruptions due to environmental incidents or non-compliance with regulations, reputational damage from unethical labor practices or human rights violations, and increased costs.</p> |



| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|---|--|--|---|--|
| 5 | Local Community Development | O | Establishing strong, long-term relationships with local communities is vital for securing the social license to operate. Through its Corporate Social Responsibility (CSR) initiatives, Somy shows its dedication to the well-being and sustainable growth of these communities. These efforts span key areas such as education, healthcare, environmental stewardship, and economic upliftment. By actively engaging with and investing in community development, the Company builds trust, strengthens its reputation, and ensures long-term operational sustainability. | | <p>Positive Implication:</p> <p>Investing in community development yields significant financial and strategic benefits for the Company, including enhanced brand reputation, community trust, stronger stakeholder engagement, and lower operational risks, ultimately driving business growth and ensuring financial resilience.</p> |
| 6 | Employee Well Being | O | Supporting employee and worker well-being goes beyond just maintaining workplace safety. We take into consideration, physical, mental, and emotional health of our workforce. The skills, dedication, and engagement of our workforce is vital to our long-term success and the confidence placed in us by our stakeholders. | | <p>Positive Implication:</p> <p>Prioritizing employee wellness yields measurable business benefits, such as reduced absenteeism, higher productivity, lower attrition rates, increased innovation, and the development of a positive work environment that helps attract and retain top talent.</p> |
| 7 | Compliance and Ethical Business Practices | R | Failure to comply with legal and ethical business standards can lead to serious consequences, including legal sanctions, reputational harm, disruptions in the supply chain, restricted market access, loss of trust among investors and stakeholders, and negative environmental and social outcomes. | <p>The Company upholds a strong compliance management system, with senior leadership conducting regular reviews to ensure alignment with all applicable regulations.</p> <p>To manage compliance and ethical risks effectively, particularly around the Code of Conduct and POSH, we have adopted a multi-modal training framework and a structured grievance redressal system. This helps identify emerging issues and integrate timely solutions, reducing future regulatory risks.</p> <p>Our responsible business practices are guided by Board-approved policies aligned with the NGRBC principles, extending to our suppliers. We also uphold transparency by publicly reporting any regulatory fines or formal complaints as part of our ethical governance.</p> | <p>Negative Implication:</p> <p>Non-compliance with regulations or engaging in unethical business conduct can lead to legal consequences, damage the Company's reputation, disrupt operations, restrict market access, and result in financial penalties—all of which can adversely impact financial performance.</p> |

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

| S. No | Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|--|--|--|-----|-----|-----|-----|-----|-----|-----|-----|
| Policy and management processes | | | | | | | | | | |
| 1 | a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) | YES | YES | YES | YES | YES | YES | YES | YES | YES |
| | b. Has the policy been approved by the Board? (Yes/No) | YES | YES | YES | YES | YES | YES | YES | YES | YES |
| | c. Web Link of the Policies, if available | Somany Policies | | | | | | | | |
| 2 | Whether the entity has translated the policy into procedures. (Yes / No) | YES | YES | YES | YES | YES | YES | YES | YES | YES |
| 3 | Do the enlisted policies extend to your value chain partners? (Yes/No) | YES | YES | YES | YES | YES | YES | YES | YES | YES |
| 4 | Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle. | ISO 9001 (Quality Management System) BIS Certification ISO 45001 (Occupational Health and Safety System) ISO 14001 (Environmental Management System) CII GreenPro (Green Product Certification) CE Certification GRIHA Certification | | | | | | | | |
| 5 | Specific commitments, goals and targets set by the entity with defined timelines, if any. | The Company has committed to advancing its sustainability agenda across environmental, social, and governance pillars, with a forward-looking approach to long-term value creation. It continues to strengthen resource efficiency through focused efforts on water and energy management, while working towards expanding the use of renewable sources and circular practices. Emphasis on product quality, responsible sourcing, and supply chain engagement remains central, with future plans aligned to elevate ESG performance across the value chain. On the social front, the Company aims to deepen its focus on employee development, inclusive growth, and community impact, supported by a governance framework that drives ethical conduct, compliance, and continuous improvement. | | | | | | | | |
| 6 | Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met | Somany Ceramics continues to advance its sustainability efforts through energy and water efficiency initiatives, enhanced health and safety training, and strong employee welfare practices. The Company has also maintained high product quality and ensured training on key workplace policies, while supporting impactful CSR initiatives. Refer to the ESG capitals section of our Annual report for further details on performance against targets. | | | | | | | | |

| S. No | Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|--|---|---|----|----|----|----|----|----|----|----|
| Governance, leadership, and oversight | | | | | | | | | | |
| 7 | Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) | <p>At Somany, ESG is deeply embedded in our philosophy and strategy. We go beyond compliance, using ESG as a framework for how we do business, innovate, and create value for customers, communities, and the planet. As a global decor solutions pioneer, our extensive portfolio—tiles, sanitaryware, bath fittings, and allied products—reflects our focus on quality, sustainability, and responsible manufacturing.</p> <p>To achieve our ESG goals, we follow a structured three-year roadmap covering environmental impact, community engagement, and governance.</p> <p>Our environmental efforts are robust. Both our Kadi and Kassar plants operate Zero Liquid Discharge systems, recycling wastewater through multiple ETPs, and prioritizing water reuse, efficiency, and audits. Energy conservation combines renewables, alternative fuels, and efficiency upgrades—from smart equipment to LED lighting—helping us cut fossil fuel use and emissions.</p> <p>Process innovations ensure continuous improvement and circularity, supported by certifications like ISO 9001:2015. We responsibly source inputs through our Supplier Code of Conduct, vendor training, and audits, promoting safe, ethical, and sustainable practices.</p> <p>Our CSR programs uplift local communities in health, sanitation, education, skills, and agriculture, planned in partnership with stakeholders and executed through the HL Somany Foundation and trusted partners.</p> <p>Employee well-being, safety, and inclusivity are central to our culture. With robust policies, fair benefits, training, and feedback systems, we foster trust, respect, and growth. Governance is driven by compliance, ethics, and transparency, with oversight mechanisms and public disclosures reinforcing stakeholder trust.</p> <p>For Somany, sustainability is not a standalone goal but integral to every decision and relationship. Guided by our ESG roadmap and a clear vision for the future, we continue to innovate, act responsibly, and deliver long-term value for all.</p> | | | | | | | | |
| 8 | Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). | <p>The Risk Management Committee is responsible for the implementation of the policies. The members of the Committee include:</p> <ol style="list-style-type: none"> 1. Mr. Abhishek Somany (Chairman): Managing Director & CEO (DIN : 00021448) 2. Mr. Rameshwar Singh Thakur (Member): Non-Executive Independent Director (DIN : 00020126) 3. Mr. Vineet Agarwal (Member): Non-Executive Independent Director (DIN : 00380300) 4. Mr. Sailesh Raj Kedawat (Member): Chief Financial Officer (CFO) 5. Mr. Ashavani Kumar Mani (Member): Vice President 6. Mr. Bikash Mishra (Coordinator): Sr. Assistant General Manager | | | | | | | | |

| S. No | Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|-------|--|---|----|----|----|----|----|----|----|----|
| 9 | Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details. | Yes, the Risk Management Committee of the entity is responsible for decision-making on sustainability related issues. The members of the Committee include: 1. Mr. Abhishek Somany (Chairman): Managing Director & CEO (DIN : 00021448) 2. Mr. Rameshwar Singh Thakur (Member): Non-Executive Independent Director (DIN : 00020126) 3. Mr. Vineet Agarwal (Member): Non-Executive Independent Director (DIN : 00380300) 4. Mr. Sailesh Raj Kedawat (Member): Chief Financial Officer (FO) 5. Mr. Ashavani Kumar Mani (Member): Vice President 6. Mr. Bikash Mishra (Coordinator): Sr. Assistant General Manager | | | | | | | | |

10 Details of Review of NGRBCs by the Company:

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

| 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. | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|----|---|--|----|----|----|----|----|----|----|----|
| | | No, the Company regularly carries out thorough internal audits of its policies to assess and oversee any discrepancies in their implementation | | | | | | | | |

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

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

| Segment | Total number of training and Awareness programs held | Topics / principles covered under the training and its impact | % age of persons in respective category covered by the awareness programs |
|-----------------------------------|--|--|---|
| Board of Directors* | 4 | Marketing Strategy, Financial performance of company, Production process and planning, Continuing the evaluation of CSR Projects, highlighting commitment to Social responsibility and environmental sustainability. | 100.00% |
| Key Managerial Personnel | 4 | Marketing Strategy, Financial performance of company, Production process and planning, Continuing the evaluation of CSR Projects, highlighting commitment to Social responsibility and environmental sustainability. | 100.00% |
| Employees other than BoD and KMPs | 108 | HSE, Human Rights, Code of Conduct, POSH, Skill Upgradation, Soft Skills Training Product Trainings | 96.79% |
| Workers | 40 | HSE, Skill Upgradation | 100.00% |

*Note: Training and awareness program details of Chairman & Managing Director and Managing Director & CEO have been included in the details mentioned for Board of Directors

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

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

| Monetary | | | | | |
|-----------------|-----------------|---|---------------|-------------------|--|
| | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (In ₹) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Penalty/ Fine | | | Nil | | |
| Settlement | | | | | |
| 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 |
|----------------|---|
| Not Applicable | |

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

Yes, Somany upholds the highest standards of ethics, transparency, and accountability through a comprehensive and detailed ethics policy that enforces a strict zero-tolerance stance on bribery and corruption. Committed to conducting business with integrity and honesty, the Company ensures ethical practices are maintained across all operations. These principles are rigorously implemented globally, with a firm prohibition against any form of bribery, corruption, or unethical conduct.

Policy Link: [Somany Ethics Transparency and Accountability Policy](#)

- 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 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|-----------|--|---|
| Directors | NIL | NIL |
| KMPs | | |
| Employees | | |
| Workers | | |

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

| | FY 2024-25 (Current Financial Year) | | FY 2023-24 (Previous Financial Year) | |
|--|--|----------------|---|----------------|
| | Number | Remarks | Number | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | NIL | Not Applicable | NIL | Not Applicable |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs | NIL | Not Applicable | NIL | Not Applicable |

- 7 Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

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

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

| | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|-------------------------------------|--|---|
| Number of days of accounts payables | 51.08 | 40.44 |

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 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|----------------------------|--|--|---|
| Concentration of Purchases | a) Purchases from trading houses as % of total purchases | NIL | NIL |
| | b) Number of trading houses where purchases are made from | Not Applicable | Not Applicable |
| | c) Purchases from top 10 trading houses as % of total purchases from trading houses | Not Applicable | Not Applicable |
| Concentration of sales | a) Sales to dealers / distributors as % of total sales | 85.45% | 84.28% |
| | b) Number of dealers / distributors to whom sales are made | 2,880 | 2,675 |
| | c) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors | 11.60% | 11.72% |
| Share of RPTs in | a) Purchases (Purchases with related parties / Total Purchases) | 41.00% | 43.59% |
| | b) Sales (Sales to related parties / Total Sales) | 0.10% | 0.08% |
| | c) Loans & advances (Loans & advances given to related parties / Total loans & advances) | 93.00% | 100.00% |
| | d) Investments (Investments in related parties / Total Investments made) | 96.26% | 95.92% |

Leadership Indicators

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

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

*Only for Raw Material & Packing Material

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 maintains a Code of Conduct for the Board of Directors and Senior Management Personnel that offers explicit guidelines for preventing and revealing any real or potential conflicts of interest with the Company. Every year, the Company collects declarations from its Board of Directors and Senior Management Personnel affirming that they have not violated this code, including any issues related to conflicts of interest. Furthermore, all Directors and Key Management Personnel must report any potential conflicts of interest as per the stipulations of the Company's Related Party Transaction Policy.

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.**

| | Current Financial Year | Previous Financial Year | Details of improvements in environmental and social impacts |
|-------|--|---|---|
| R&D | Somany is dedicated to building operations, that deliver innovative resolutions, protecting the environment and enhancing customer wellbeing. We integrate aspects from environmental and social factors into our research and capacity development as well as, capital investment decisions. By minimizing raw material use and leveraging advanced technologies to optimize processes, we aim to continually improve the environmental and social performance of our products and functions. | The Company is dedicated to offer its customers innovative solutions that protect the environment and enhance customer wellbeing. Environmental and social factors are woven into the Company's R&D and capital expenditure strategies. By decreasing its consumption of raw materials and enhancing processes through technological advancements, the Company aims to further better the environmental and social outcomes of its products and processes | |
| Capex | | | |

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

Yes, the Company has a Supplier's Code of Conduct in place that mandates suppliers to utilize natural resources in a sustainable manner. It mandates that suppliers minimize or eliminate any adverse environmental and climate impacts resulting from their operations. Suppliers are also encouraged to engage in the development and adoption of eco-friendly products, processes, and technologies. Furthermore, suppliers are expected to conduct all business activities ethically and with the highest integrity, adhere to local labor and human rights laws, and source conflict-free raw materials for their manufacturing processes.

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

The company is in the process of streamlining its supplier assessment framework, in alignment with the provision of the Supplier Code of Conduct. Through this framework, the company aims to assess environmental and social risks in the supply chain

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

| | |
|------------------------------------|---|
| (a) Plastics (including packaging) | Our company manufactures high-quality tiles and allied products designed for long-term durability, eliminating the need for product reclamation. While these products have an extended lifespan and do not require frequent replacement, we remain committed to responsible waste management. We participate in the Extended Producer Responsibility (EPR) system to manage the plastics used in our packaging and distribution. Given the varied disposal paths of packaging materials, direct reclamation is challenging; however, through the EPR framework, we ensure responsible recycling, reuse, or recovery at their final disposal stage. All operational waste is processed through certified State Pollution Control Board (SPCB) vendors, except for certain industrial waste, which is reused in our processes to enhance resource efficiency. Furthermore, our products do not contribute to electronic or hazardous waste, reinforcing our commitment to minimizing environmental impact. |
| (b) E-waste | |
| (c) Hazardous waste | |
| (d) other waste. | |

- 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

Somany is certified by the Haryana Pollution Control Board and Central Pollution Control Board for plastic waste disposal under the EPR Action Plan. This ensures responsible recycling and disposal of plastic packaging introduced into the market. By working with authorized recyclers, we minimize environmental impact and uphold our commitment to sustainability and regulatory compliance.

Leadership Indicators

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

| NIC Code | Name of Product/Service | % of total Turnover contributed | Boundary for which the Life Cycle Perspective / Assessment was conducted | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/No) If yes, provide the web-link. |
|----------|-------------------------|---------------------------------|--|---|--|
|----------|-------------------------|---------------------------------|--|---|--|

The Company has not carried out any Life Cycle Assessment (LCA) studies in the current Financial Year

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

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

- 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 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
| BioFuel | 100.00% | 100.00% |
| Recycled Paper | 100.00% | 100.00% |
| Granite Sludge | 21.27% | 21.27% |
| Other Materials | - | - |

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

| | FY 2024-25 (Current Financial Year) | | | FY 2023-24 (Previous Financial Year) | | |
|--------------------------------|--|----------|-----------------|---|----------|-----------------|
| | Re-Used | Recycled | Safely Disposed | Re-Used | Recycled | Safely Disposed |
| Plastics (including packaging) | Not Applicable | | | Not Applicable | | |
| E-waste | Not Applicable | | | Not Applicable | | |
| Hazardous waste | Not Applicable | | | Not Applicable | | |
| Other waste | Not Applicable | | | Not Applicable | | |

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

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

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

Essential Indicators

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

| Category | % of employees covered by | | | | | | | | | | |
|---------------------------------------|---------------------------|------------------|----------------|--------------------|----------------|--------------------|--------------|--------------------|--------------|---------------------|--------------|
| | Total (A) | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Day Care facilities | |
| | | Number (B) | % (B / A) | Number (C) | % (C / A) | Number (D) | % (D / A) | Number (E) | % (E / A) | Number (F) | % (F / A) |
| Permanent employees | | | | | | | | | | | |
| Male | 1,361 | 1,361 | 100.00% | 1,361 | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Female | 52 | 52 | 100.00% | 52 | 100.00% | 52 | 100.00% | - | 0.00% | - | 0.00% |
| Total | 1,413 | 1,413 | 100.00% | 1,413 | 100.00% | 52 | 3.68% | - | 0.00% | - | 0.00% |
| Other than Permanent employees | | | | | | | | | | | |
| Male | 274 | 274 | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Female | 26 | 26 | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Total | 300 | 300 | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |

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

| Category | % of Worker Covered by | | | | | | | | | | |
|-------------------------------------|------------------------|------------------|----------------|--------------------|----------------|--------------------|--------------|--------------------|--------------|---------------------|--------------|
| | Total (A) | Health insurance | | Accident insurance | | Maternity benefits | | Paternity Benefits | | Day Care facilities | |
| | | Number (B) | % (B / A) | Number (C) | % (C / A) | Number (D) | % (D / A) | Number (E) | % (E / A) | Number (F) | % (F / A) |
| Permanent workers | | | | | | | | | | | |
| Male | 587 | 587 | 100.00% | 587 | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Female | - | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Total | 587 | 587 | 100.00% | 587 | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Other than Permanent workers | | | | | | | | | | | |
| Male | 1913 | 1913 | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Female | 13 | 13 | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |
| Total | 1,926 | 1,926 | 100.00% | - | 0.00% | - | 0.00% | - | 0.00% | - | 0.00% |

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

| | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|---|--|---|
| Cost incurred on well-being measures as a % of total revenue of the Company | 0.05% | 0.04% |

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

| Benefits | FY 2024-25 (Current Financial Year) | | | FY 2023-24 (Previous Financial Year) | | |
|-------------------------|--|--|--|--|--|--|
| | No. of employees covered as a % of total employees | No. of workers Covered as a % of total workers | Deducted and Deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of workers Covered as a % of total workers | Deducted and Deposited with the authority (Y/N/N.A.) |
| PF | 100.00% | 100.00% | Y | 100.00% | 100.00% | Y |
| Gratuity | 100.00% | 100.00%* | Y | 100.00% | 100.00% | Y |
| ESI | 1.56% | 100.00% | Y | 2.08% | 100.00% | Y |
| Others – please specify | 0.00% | 0.00% | Not Applicable | 0.00% | 0.00% | Not Applicable |

*Note- Permanent Trainee workers are excluded from Gratuity

3 Accessibility of workplaces.

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

Yes, Somany's workplace premises and offices are designed to be accessible to persons with disabilities (PwDs), employees and workers. It strives towards providing an inclusive workplace and is in compliance with the requirements of the act. The infrastructure, including gates and office entrances are accessible, with PwD washrooms present, along with wheelchair accessibility on our shop floors to ensure easy access for our PwD employees and workers.

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

Yes, the Company's commitment to being an equal-opportunity employer is clearly stated in its Employee Code of Conduct and Employee Well Being Policy. The Company provides an atmosphere that fosters diversity and inclusion and guarantees equal employment opportunities for everyone.

Policy Link:

[Employee Code of Conduct](#)

[Employee Well Being Policy](#)

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

| Gender | Permanent employees | | Permanent workers | |
|--------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male | Not applicable | Not applicable | Not applicable | Not applicable |
| Female | Not applicable | Not applicable | Not applicable | Not applicable |
| Total | Not applicable | Not applicable | Not applicable | Not applicable |

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

| | Yes/No (If Yes, then give details of the mechanism in brief) |
|--------------------------------|---|
| Permanent Workers | <p>Yes, Somany Ceramics has implemented robust mechanisms to effectively address grievances of our employees and workers:</p> <ol style="list-style-type: none"> Help Desk and Escalation Matrix: A Help Desk is in place to handle employee complaints via HRMS. Any violations of the whistle blower policy and business code of conduct are escalated through a structured escalation matrix. Works Committee (Industrial Dispute Act): A 'Works Committee' with equal representation of management and workers convenes quarterly to address grievances in line with the Industrial Dispute Act. Internal Complaints Committee (POSH Act): An Internal Complaints Committee (ICC) meets quarterly to ensure compliance with the Prevention of Sexual Harassment (POSH) Act and effectively address harassment complaints. Safety Committee (Factory Act): A Safety Committee handles issues and complaints as per the Factory Act. Employees can raise concerns through the welfare officer, who directs them to the relevant management team. Once a resolution is determined, the concerned parties are informed. Whistle Blower Policy: Employees are encouraged to report unethical behavior, fraud, or violations of the Code of Conduct through the Whistle Blower Policy. Zero tolerance is maintained for any form of harassment (physical, verbal, sexual, or psychological), and an Internal Committee handles such complaints. Additional Support: Employees can also seek guidance or raise concerns with their direct manager, Human Resources Manager, or Compliance Officer. The Company conducts regular awareness sessions and workshops to educate employees about these policies. <p>Somany Ceramics is committed to fostering a safe, ethical, and inclusive work environment by implementing comprehensive grievance redressal mechanisms. By valuing employee well-being and promoting transparency, the Company ensures that concerns are addressed promptly and fairly. This proactive approach reflects Somany Ceramics' dedication to employee rights, safety, and ethical conduct.</p> |
| Other than Permanent Workers | |
| Permanent Employees | |
| Other than Permanent Employees | |

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

| Category | FY 2024-25 (Current Financial Year) | | | FY 2023-24 (Previous Financial Year) | | |
|----------------------------------|--|--|----------------|--|--|----------------|
| | Total employees / workers in respective category (A) | No. of employees / workers in respective category, who are part of association(s) or Union (B) | % (B / A) | Total employees / workers in respective category (C) | No. of employees / workers in respective category, who are part of association(s) or Union (D) | % (D / C) |
| Total Permanent Employees | 1,413 | 0 | 0.00% | 1,344 | 0 | 0.00% |
| Male | 1,361 | 0 | 0.00% | 1,299 | 0 | 0.00% |
| Female | 52 | 0 | 0.00% | 45 | 0 | 0.00% |
| Total Permanent Workers | 587 | 587 | 100.00% | 609 | 609 | 100.00% |
| Male | 587 | 587 | 100.00% | 609 | 609 | 100.00% |
| Female | 0 | 0 | 0.00% | 0 | 0 | 0.00% |

8 Details of training given to employees and workers:

| Category | FY 2024-25 (Current Financial Year) | | | | | FY 2023-24 (Previous Financial Year) | | | | |
|------------------|-------------------------------------|-------------------------------|---------------|----------------------|---------------|--------------------------------------|-------------------------------|---------------|----------------------|---------------|
| | Total (A) | On Health and safety measures | | On Skill upgradation | | Total (D) | On Health and safety measures | | On Skill upgradation | |
| | | No. (B) | % (B / A) | No. (C) | % (C / A) | | No. (E) | % (E / D) | No. (F) | % (F / D) |
| Employees | | | | | | | | | | |
| Male | 1,361 | 568 | 41.73% | 1,004 | 73.77% | 1,299 | 470 | 36.18% | 678 | 52.19% |
| Female | 52 | 18 | 34.62% | 44 | 84.62% | 45 | 14 | 31.11% | 23 | 51.11% |
| Total | 1,413 | 586 | 41.47% | 1,048 | 74.17% | 1,344 | 484 | 36.01% | 701 | 52.16% |
| Workers | | | | | | | | | | |
| Male | 587 | 431 | 73.42% | 439 | 74.79% | 609 | 459 | 75.37% | 462 | 75.86% |
| Female | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0 | 0 | 0 | 0.00% |
| Total | 587 | 431 | 73.42% | 439 | 74.79% | 609 | 459 | 75.37% | 462 | 75.86% |

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

| Category | FY 2024-25 (Current Financial Year) | | | FY 2023-24 (Previous Financial Year) | | |
|------------------|-------------------------------------|--------------|----------------|--------------------------------------|--------------|----------------|
| | Total (A) | No. (B) | % (B / A) | Total (C) | No. (D) | % (D / C) |
| Employees | | | | | | |
| Male | 1,361 | 1,217 | 89.42% | 1,299 | 1,224 | 94.23% |
| Female | 52 | 44 | 84.62% | 45 | 40 | 88.89% |
| Total | 1,413 | 1,261 | 89.24% | 1,344 | 1,264 | 94.05% |
| Workers | | | | | | |
| Male | 587 | 587 | 100.00% | 609 | 609 | 100.00% |
| Female | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Total | 587 | 587 | 100.00% | 609 | 609 | 100.00% |

10 Health and safety management system:

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

Yes, Somany Ceramics prioritizes the safety and well-being of its employees and stakeholders by implementing an Occupational Health and Safety (OHS) management system across its manufacturing units. The Company's manufacturing plants are ISO 45001:2018 certified, reflecting adherence to high safety standards.

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

Comprehensive Safety Risk Management at Somany Ceramics

At Somany Ceramics, we are committed to ensuring a safe, secure, and healthy work environment through proactive and systematic safety practices. The Company has implemented multiple layers of control mechanisms to identify and manage workplace hazards, supported by robust safety infrastructure and governance systems.

1. Hazard Identification & Risk Assessment (HIRA):

Somany Ceramics systematically identifies work-related hazards and assesses associated risks through structured HIRA processes. These assessments help prioritize risks based on severity and likelihood, ensuring appropriate control measures are implemented to maintain a safe workplace.

2. Job Safety Analysis (JSA):

Specific tasks—particularly non-routine and high-risk operations—undergo detailed job safety analysis to identify potential hazards. Based on this analysis, safety precautions and procedures are integrated into standard work instructions.

- 3. Risk Mitigation Measures:** Upon identifying hazards, targeted control measures are implemented. These include engineering solutions, administrative controls, appropriate PPE, awareness campaigns, and training. This multi-tiered approach ensures risk is minimized or eliminated effectively.

4. Routine Inspections:

Regular safety inspections, audits, and behavior-based safety observations are conducted to proactively detect unsafe acts and conditions. Corrective actions are taken promptly to maintain a safe and compliant work environment.

Additional Safety Systems and Best Practices**5. Work Permit System:**

A stringent Work Permit System is enforced for high-risk jobs such as hot work, confined space entry, electrical maintenance, and working at heights. This ensures that such activities are carried out under controlled and approved conditions with proper safeguards in place.

6. Lockout–Tagout (LOTO):

LOTO procedures are strictly followed for energy isolation during maintenance and servicing tasks. This prevents accidental energization of machinery, protecting both equipment and personnel.

7. Fire Safety Arrangements:

The plant is equipped with a comprehensive firefighting system including hydrants, fire extinguishers, sand buckets, alarm panels, and trained firefighting teams. Mock drills and fire response training are conducted periodically to ensure emergency preparedness.

8. Risk Committees:

Functional safety committees are active at each plant level, comprising representatives from various departments and meeting regularly to discuss safety performance, observations, and action plans. These are overseen by an APEX Safety Committee, led and reviewed by senior management, which monitors overall safety strategy, performance, and compliance to ensure continuous improvement and alignment with company-wide EHS objectives.

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

Yes, workers are encouraged to submit their observations and suggestions by filling out designated forms and placing them in the suggestion box. These submissions are reviewed by the Plant Safety Committee during their scheduled meetings for evaluation and necessary action.

The Company conducts regular safety training programs and emergency drills to enhance awareness among employees regarding workplace hazards, associated risks, and appropriate safety protocols. All staff members undergo this training and are strongly encouraged to report any hazards, unsafe conditions, or near-miss incidents they observe.

Reports and observations received are reviewed by the Health & Safety team, which evaluates the inputs and implements suitable corrective and preventive measures.

In cases where issues remain unresolved or require higher-level intervention, they are escalated to the APEX Safety Committee, which is reviewed by senior management to ensure accountability, timely resolution, and continuous improvement in workplace safety.

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

Yes, all Somany Ceramics manufacturing units are equipped with a dedicated Occupational Health Center (OHC), staffed by qualified medical professionals, including a registered doctor and trained nursing personnel. All permanent employees are covered under comprehensive Term and Accidental Insurance, which provides support for non-occupational medical and healthcare needs. Additionally, all permanent workers are insured under Accidental Insurance coverage to ensure financial protection in case of unforeseen incidents. To further strengthen emergency response readiness, a 24/7 ambulance service is available at each unit, along with on-site medical attendant, to facilitate immediate care and hospitalization in the event of any medical emergencies.

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

| Safety Incident/Number | Category* | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|--|-----------|--|---|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 0 | 0 |
| | Workers | 1.71 | 1.19 |
| Total recordable work-related injuries | Employees | 0 | 0 |
| | Workers | 7 | 5 |
| 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 |

*Including in the contract workforce

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

At Somany Ceramics, we are committed to maintaining a safe, healthy, and compliant work environment by implementing structured safety systems, enforcing regulatory standards, and promoting a proactive safety culture. The following key measures are actively in place:

1. Regular Safety Training:

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

2. Job-Specific PPEs:

Employees are provided with appropriate Personal Protective Equipment (PPE) based on the nature of their tasks, with continuous monitoring for proper usage and condition.

3. Periodic Health Check-ups:

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

4. Hazard Identification & Risk Assessment (HIRA):

Systematic hazard identification and risk assessment processes are followed to implement proactive risk control measures. High-risk tasks undergo detailed Job Safety Analysis (JSA).

5. Identification & Rectification of Unsafe Acts/Conditions:

Unsafe practices and conditions are identified through routine inspections, employee observations, and audits—followed by prompt corrective and preventive actions.

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

All incidents and near misses are investigated through structured RCA methodology, and appropriate actions are implemented and monitored for effectiveness.

7. Work Permit System:

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

8. Lockout-Tagout (LOTO):

Strict LOTO procedures are implemented during maintenance to ensure complete energy isolation and operator safety.

9. Fire Safety Preparedness:

Comprehensive firefighting systems, trained emergency response teams, and periodic fire drills are in place to ensure full emergency readiness.

10. 24/7 Ambulance Availability:

All plant locations are supported by round-the-clock ambulance services and trained medical staff to respond quickly in case of emergencies.

11. Safety Committees & Management Oversight:

Active safety committees at the plant level monitor day-to-day safety concerns. Any unresolved or critical issues are escalated to the APEX Safety Committee, reviewed by senior management for further action.

12. Regular EHS Audits:

Internal and third-party EHS audits are conducted periodically to assess compliance with statutory regulations and internal standards. Audit findings are tracked for timely closure, driving continuous improvement across unit

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

| | FY 2024-25 (Current Financial Year) | | | FY 2023-24 (Previous Financial Year) | | |
|--|-------------------------------------|---------------------------------------|---|--------------------------------------|---------------------------------------|---|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Working Conditions (unsafe conditions) | 48 | NIL | Identified & closed during routine safety assessments | 54 | NIL | Identified & closed during routine safety assessments |
| *Health & Safety (Unsafe acts + near miss) | 26 | NIL | | 22 | NIL | |

*Note: Health & Safety related complaints are inclusive of near miss and unsafe acts.

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.

We don't have any safety related incidents or risks underway arising from assessments of Health and safety practices and working conditions. Further, modifications have been made to the Work Permit SOP and the Accident/Incident SOP. These include the following:

1. Change in work permit timing
2. Implementation of a safety declaration system with worker insurance
3. Revision of the accident/incident reporting system

Leadership Indicators

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

- (A) Employees (Y/N) Yes
 (B) Workers (Y/N) Yes

Note: Employees are covered with - Term Insurance, Future Service Gratuity, EDLI & Workers are covered with - Future Service Gratuity & EDLI

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

The entity ensures compliance with government regulations by overseeing GST deductions and deposits made by partners through regular checks and reconciliations. This enables smooth input tax credit availment and adherence to tax laws. Additionally, dedicated teams verify that vendors and contractors fulfill statutory financial obligations, including PF, ESI, and GST remittances, through the monthly review of documents and bills. These practices help maintain financial integrity within our value chain.

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

| | Total no. of affected employees/ workers | | No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment | |
|-----------|--|---|---|---|
| | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
| Employees | NIL | NIL | NIL | NIL |
| Workers | NIL | NIL | NIL | NIL |

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

No

5 Details on assessment of value chain partners:

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

* Only for raw material & packing material suppliers.

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

The Company is in the process of streamlining its Supplier Assessment Framework in alignment with the provisions of the Supplier Code of Conduct. Through this framework, the Company aims to assess environmental and social risks in its supply chain.

PRINCIPLE 4 Businesses should respect the interests of and be responsive to all its stakeholders**Essential Indicators****1 Describe the processes for identifying key stakeholder groups of the entity.**

Somany's dedication to stakeholder value is a fundamental aspect of our corporate philosophy, reflecting our unwavering commitment to those we serve. When it comes to our investors, we ensure to maintain a transparent and accountability driven relationship with them, being open about business operations as well as any new updates or changes. Somany recognize that our employees play a crucial role in generating value for both our stakeholders and the organization, and we are committed to providing them with rewarding career opportunities. Our suppliers are key partners in delivering business value, and we highly value their contributions. We strictly adhere to the law and uphold our Code of Conduct, Ethics, Transparency, and Accountability Policy, acknowledging governments and regulators as vital stakeholders. With a focus on inclusive growth, our business practices prioritize sustainable development, ensuring that the community remains at the heart of our initiatives.

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

| Stakeholder Group | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|--|---|---|---|---|
| Customers | No | <ul style="list-style-type: none"> • Advertisement • Experience centers • Customer • Satisfaction surveys | Quarterly | <ul style="list-style-type: none"> • Product satisfaction • Product information |
| Employees | No | <ul style="list-style-type: none"> • Email • Employee forums • Leadership forums • Employee surveys • Workplace platforms • Newsletter • Noticeboard • HR helpdesk • Various Committee | Quarterly | <ul style="list-style-type: none"> • Learning and development • Well-being and awareness • Grievance redressal • Growth opportunities • Training and assessments |
| Suppliers/ Vendors | No | <ul style="list-style-type: none"> • Email • Vendor meetings • Capacity building | Quarterly | <ul style="list-style-type: none"> • Quality • Local Procurement |
| Government and Regulatory Bodies | No | <ul style="list-style-type: none"> • Email • Policy intervention • Advocacy | Quarterly | <ul style="list-style-type: none"> • Taxation • Promotion • Best practices • Compliance |

| Stakeholder Group | Whether identified as Vulnerable & Marginalized Group (Yes/No) | Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other | Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|-------------------|--|---|--|--|
| Shareholders | No | <ul style="list-style-type: none"> Email Newspaper Advertisement Website Letter | Quarterly/ Event-based | <ul style="list-style-type: none"> Company's quarterly and annual earnings Regulatory Compliance Business strategy |
| Local Community | Yes | <ul style="list-style-type: none"> Community meetings Focused group discussion Grievance redressal | Annual/Need-based | <ul style="list-style-type: none"> Grievances Feedback Program improvement sessions Capacity building Needs Assessment Feasibility Study |

Leadership Indicators

1 Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

Somany considers stakeholder engagement one of our foremost priorities and an area for ongoing communication and collaboration. To uphold this commitment, we have developed a three-year strategy and a detailed roadmap to advance ESG best practices. As part of our ESG journey, we have established an ESG Steering Committee that sets sustainability goals, guides working groups, reviews public disclosures, and addresses stakeholder concerns. This committee conducts periodic reviews to assess sustainability progress and incorporate stakeholder feedback. Our dedication to transparency is reflected in our comprehensive reports on ESG performance and progress.

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

Yes, the Company, in collaboration with its stakeholders, has identified critical environmental and social issues. We have carefully selected and prioritized material topics based on their significance to our stakeholders as well as their influence on our business operations. Further insights into this process can be found in the Materiality Assessment section of our ESG report. Our Corporate Social Responsibility (CSR) initiatives are strategically planned and implemented to address the needs of the communities we engage with—particularly focusing on vulnerable, underrepresented, and marginalized groups.

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

The Company's CSR strategy places a strong emphasis on uplifting the communities surrounding its operational sites. It undertakes a range of initiatives focused on education, skill enhancement, healthcare, sanitation, environmental sustainability, natural resource conservation, and holistic well-being. These initiatives are thoughtfully designed based on thorough assessments of local needs, ensuring they effectively address the key concerns of community members. The Company also engages regularly with local communities through its CSR efforts, conducting need assessments to identify primary issues and shape responsive programs accordingly. All CSR activities are governed and periodically reviewed by the CSR Committee and the Board to ensure alignment with social responsibility goals and sustained community impact.

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 (Current Financial Year) | | | FY 2023-24 (Previous Financial Year) | | |
|------------------------|-------------------------------------|--|---------------|--------------------------------------|--|---------------|
| | Total (A) | No. of employees / Workers covered (B) | % (B / A) | Total (C) | No. of employees / Workers covered (D) | % (D / C) |
| Employees | | | | | | |
| Permanent | 1,413 | 297 | 21.02% | 1,344 | 284 | 21.13% |
| Other than permanent | 300 | 2 | 0.67% | 310 | 4 | 1.29% |
| Total Employees | 1,713 | 299 | 17.45% | 1,654 | 288 | 17.41% |
| Workers | | | | | | |
| Permanent | 587 | 0 | 0.00% | 609 | 13 | 2.13% |
| Other than permanent | 1,926 | 1 | 0.1% | 1,909 | 0 | 0.00% |
| Total Workers | 2,513 | 1 | 0.0% | 2,518 | 13 | 0.52% |

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

| Category | FY 2024-25 (Current Financial Year) | | | | | FY 2023-24 (Previous Financial Year) | | | | |
|---------------------------------------|-------------------------------------|-----------------------|-----------|------------------------|-----------|--------------------------------------|-----------------------|-----------|------------------------|-----------|
| | Total (A) | Equal to Minimum Wage | | More than Minimum Wage | | Total (D) | Equal to Minimum Wage | | More than Minimum Wage | |
| | | No. (B) | % (B / A) | No. (C) | % (C / A) | | No. (E) | % (E / D) | No. (F) | % (F / D) |
| Permanent Employees | | | | | | | | | | |
| Male | 1,361 | 0 | 0.00% | 1,361 | 100.00% | 1,299 | 0 | 0.00% | 1,299 | 100.00% |
| Female | 52 | 0 | 0.00% | 52 | 100.00% | 45 | 0 | 0.00% | 45 | 100.00% |
| Other than Permanent Employees | | | | | | | | | | |
| Male | 274 | 0 | 0.00% | 274 | 100.00% | 283 | 0 | 0.00% | 283 | 100.00% |
| Female | 26 | 0 | 0.00% | 26 | 100.00% | 27 | 0 | 0.00% | 27 | 100.00% |
| Permanent Workers | | | | | | | | | | |
| Male | 587 | 52 | 8.86% | 535 | 91.14% | 609 | 224 | 36.78% | 385 | 63.22% |
| Female | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0.00% |
| Other than Permanent Workers | | | | | | | | | | |
| Male | 1,913 | 1,736 | 90.75% | 177 | 9.25% | 1,901 | 1,667 | 87.69% | 234 | 12.31% |
| Female | 13 | 13 | 100.00% | 0 | 0.00% | 8 | 8 | 100.00% | 0 | 0.00% |

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

a. Median remuneration/wages:

| | Male | | Female | |
|----------------------------------|--------|---|--------|---|
| | Number | Median remuneration/ Salary/ wages of respective category | Number | Median remuneration/ Salary/ wages of respective category |
| Board of Directors (BoD) | 7 | 3,55,000 | 1 | 3,80,000 |
| Key Managerial Personnel | 5 | 2,82,82,934 | 0 | - |
| Employees other than BoD and KMP | 1,349 | 7,07,425 | 52 | 5,97,416 |
| Workers | 587 | 1,98,225.27 | 0 | - |

Note: The remuneration of the Chairman & Managing Director and Managing Director & CEO have been included in the remuneration for KMPs.

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

| | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|---|--|---|
| Gross wages paid to females as % of total wages | 2.54% | 2.12% |

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 Human Resources (HR) function of the Company is responsible for addressing human rights impacts across its operations. As outlined in the Company's Human Rights Policy, any form of human rights violations within its operations and value chain is strictly prohibited. Any reported violations or grievances related to this policy may be formally addressed to Mr. Atish Bhattacharya, Assistant Vice President-Corporate HR.

Please refer to the policy link here: [Human Rights Policy](#)

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

To uphold human rights and drive ongoing improvement, Somany has put in place systems for addressing complaints and feedback related to any potential violations. Multiple mechanisms have been introduced to ensure a transparent and ethically sound workplace. Notably, our Whistle Blower Policy plays a key role—empowering directors and employees to report concerns involving human rights violations, unethical conduct, fraud, or any breaches of our Code of Conduct, Ethics, and the Transparency and Accountability Policy.

Please find policy link here: [Ethics, Transparency & Accountability Policy](#)

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

| | FY 2024-25 (Current Financial Year) | | | FY 2023-24 (Previous Financial Year) | | |
|-----------------------------------|-------------------------------------|---------------------------------------|---------|--------------------------------------|---------------------------------------|---------|
| | Filed during the year | Pending resolution at the end of year | Remarks | Filed during the year | Pending resolution at the end of year | Remarks |
| Sexual Harassment | | | | | | |
| Discrimination at workplace | | | | | | |
| Child Labour | | | | | | |
| Forced Labour/ Involuntary Labour | | Nil | | | Nil | |
| 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 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|---|--|---|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | NIL | NIL |
| Complaints on POSH as a % of female employees / workers | Not Applicable | Not Applicable |
| Complaints on POSH upheld | Not Applicable | Not Applicable |

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

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

- As outlined in Point XVII, Page 15 of the POSH Policy, the Company has a well-defined mechanism in place to protect and support complainants. Strict disciplinary action will be taken against individuals found guilty of harassment.
- Under the Whistle Blower Policy, the Company accepts anonymous complaints to prevent any potential cases of harassment or discrimination. We are committed to maintaining the confidentiality of the complainant's identity, ensuring transparency throughout the investigation process, and upholding the Principles of Natural Justice to prevent any form of bias or discrimination.

Somany remains steadfast in its commitment to fostering a safe, inclusive, and transparent work environment. Through our policies we ensure that employees can voice their concerns without fear of retaliation. By upholding confidentiality and transparency, we reinforce our dedication to ethical business practices and the well-being of our workforce. Our firm stance against discrimination and harassment underscores our core values of integrity, accountability, and respect for all stakeholders.

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

Yes

10 Assessments for the year:

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

There is no corrective action needed based on the assessment conducted. As a best practice, the Company has mandated the verification of valid government-issued ID proof at the entry gate. Additionally, Safety Officers conduct random inspections at the plant to ensure strict compliance with labor laws and workplace safety regulations.

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

Not Applicable

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

Currently, the Company does not conduct human rights due diligence across its value chain. However, we are in the process of developing a structured Supplier Assessment Framework aligned with the provisions of our Supplier Code of Conduct. This framework is designed to systematically evaluate environmental and social risks, including human rights considerations, to ensure responsible and sustainable supply chain practices.

3 Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016

Yes, Somany's workplace premises and offices are designed to be accessible to persons with disabilities (PwDs). We strive to provide an inclusive workplace and comply with the requirements of the Act. The infrastructure, including gates and office entrances, is accessible, with PwD washrooms and wheelchair access on our shop floors to ensure ease of access for PwD visitors.

4 Details on assessment of value chain partners:

| | % of value chain partners (by value of business done with such partners) that were assessed* |
|-----------------------------|---|
| Child labour | 100.00% |
| Forced/involuntary labour | |
| Sexual harassment | |
| Discrimination at workplace | |
| Wages | |
| Others – please specify | |

*Only for raw material & packing material suppliers

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

We don't have any safety related incidents or risks underway arising from assessments of value chain partners.

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

Essential Indicators

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

| Parameter | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|---|--|---|
| From Renewable Sources | | |
| Total electricity consumption (A) (GJ) | 13,802.22 | 14,022.60 |
| Total fuel consumption (B) (GJ) | 7,92,795.88 | 8,40,377.83 |
| Energy consumption through other sources (C) (GJ) | - | - |
| Total energy consumption from Renewable sources (A+B+C) (GJ) | 8,06,598.10 | 8,54,400.43 |
| From Non - Renewable Sources | | |
| Total electricity consumption (D) (GJ) | 1,97,250.34 | 2,06,198.94 |
| Total fuel consumption (E) (GJ) | 10,27,823.69 | 12,49,156.17 |
| Energy consumption through other sources (F) (GJ) | - | - |
| Total energy consumption from Non-Renewable sources (D+E+F) (GJ) | 12,25,074.03 | 14,55,355.11 |
| Total energy consumed (A+B+C+D+E+F) | 20,31,672.13 | 23,09,755.54 |
| Energy intensity per rupee of turnover (Total energy consumption/ turnover in ₹ Crores) | 28.78 | 27.86 |

| Parameter | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|--|--|---|
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) | 594.63 | 575.54* |
| Energy intensity in terms of physical output Energy intensity (optional) – the relevant metric may be selected by the entity | 0.0856 - | 0.0917 - |

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

*Note: The Purchasing Power Parity (PPP) for the current year & pervious year has been updated as per the updated BRSR guidance provided by SEBI & IMF conversion rate for PPP.

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

No.

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

| Parameter | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|---|--|---|
| Water withdrawal by source (in kiloliters) | | |
| (i) Surface water | 1,30,277 | 1,30,279 |
| (ii) Groundwater | 35,894 | 66,069 |
| (iii) Third party water | 84,509 | 93,614 |
| (iv) Seawater / desalinated water | - | - |
| (v) Others | - | - |
| Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v) | 2,50,680 | 2,89,962 |
| Total volume of water consumption (in kiloliters) | 2,50,680 | 2,89,962 |
| Water intensity per rupee of turnover (Water consumed / turnover in ₹ Crores) | 3.55 | 3.50 |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) | 73.37 | 72.25* |
| Water intensity in terms of physical output | 0.0106 | 0.0115 |
| Water intensity (optional) – the relevant metric may be selected by the entity | - | - |

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.
Yes, **CGWA (Central Ground Water Authority)** recently conducted a water audit at our Kadi plant and expressed satisfaction with our Zero Liquid Discharge (ZLD) system, as all water is effectively reused and recycled

Name of Agency – CGWA (Central Ground Water Authority)

*Note: The Purchasing Power Parity (PPP) for the current year & pervious year has been updated as per the updated BRSR guidance provided by SEBI & IMF conversion rate for PPP.

4 Provide the following details relating to water discharged:

| Parameter | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|---|--|--|
| Water discharged by destination and level of treatment (in kilo liters) | | |
| (i) To Surface water | Not applicable, both our plants are Zero Liquid Discharge Plants | Not applicable, both plants are Zero Liquid Discharge Plants |
| a. No treatment | | |
| b. With treatment – please specify level of treatment | | |
| (ii) To Groundwater | | |
| a. No treatment | | |
| b. With treatment – please specify level of treatment | | |
| (iii) To Seawater | | |
| a. No treatment | | |
| b. With treatment – please specify level of treatment | | |
| (iv) Sent to third-parties | | |
| a. No treatment | | |
| b. With treatment – please specify level of treatment | | |
| (v) Others | | |
| a. No treatment | | |
| b. With treatment – please specify level of treatment | | |
| Total volume of water discharged (in kiloliters) (i + ii + iii + iv + v) | | |

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

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

Yes, we are committed to maintaining our zero liquid discharge initiative by implementing sustainable water management practices. As part of this initiative, we have begun reusing effluent water as raw water for production. To support this effort, we have installed five effluent treatment plants and have ensured the complete reuse of all processed water, optimizing resource efficiency.

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

| Parameter | Please specify unit | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|-------------------------------------|---------------------|--|---|
| NOx | MT | 159.80 | 119.79 |
| SOx | MT | 95.99 | 105.00 |
| Particulate matter (PM) | MT | 98.08 | 169.09 |
| Persistent organic pollutants (POP) | - | Not Applicable | Not Applicable |
| Volatile organic compounds (VOC) | - | | |
| Hazardous air pollutants (HAP) | - | | |
| Others – please specify | - | | |

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

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

| Parameter | Unit | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|---|---|--|---|
| Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 63,558.34 | 82,699.09 |
| Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 39,833.61 | 41,010.68 |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations(Per Lakh)) | tCO ₂ e/Lakhs | 1.46 | 1.49 |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) | tCO ₂ e/Lakhs | 30.26 | 30.83* |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output | tCO ₂ e/Square Meter tiles | 0.0044 | 0.0049 |
| Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity | Not Applicable | - | - |

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

*Note: The Purchasing Power Parity (PPP) for the current year & pervious year has been updated as per the updated BRSR guidance provided by SEBI & IMF conversion rate for PPP.

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

Yes, we have multiple projects in place to reduce our GHG and energy footprint, these are as follows:

- Procured third-party solar power for the Kadi plant, reducing dependency on conventional energy sources and enhancing sustainability through renewable energy integration.
- Implemented a control system to regulate equipment pressure, improve process efficiency, and reduce overall energy consumption.
- Advanced vibrating units were installed in place of conventional systems to enhance overall efficiency and performance.
- Installed a new and improved gearbox and motor as a replacement for our older unit, optimizing power consumption while maintaining operational efficiency.
- A bi-fuel kit was installed on a high-capacity generator, allowing it to operate on both diesel and an alternative fuel. This modification improved fuel efficiency and helped reduce operational costs.
- Installed solar power plant at both the plants.
- Use of Biofuels in place of fossil fuels.

In addition to the above projects our both plants have installed Solar power plant and are using Biofuels for their process requirements.

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

| Parameter | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|---|--|---|
| Total Waste generated (in metric tonnes) | | |
| Plastic waste (A) | 17.50 | 75.79 |
| E-waste (B) | 6.35 | 4.41 |
| Bio-medical waste (C) | - | - |
| Construction and demolition waste (D) | - | - |
| Battery waste (E) | - | 14.15 |
| Radioactive waste (F) | - | - |
| Other Hazardous waste. Please specify, if any. (G)- ETP SLUDGE USED OIL | 2,478.53 | 2,761.80 |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) | 666.84 | 1,058.05 |
| Total (A+B + C + D + E + F + G+ H) | 3,169.21 | 3,914.20 |
| Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) | 0.04 | 0.05 |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) | 0.93 | 0.98* |
| Waste intensity in terms of physical output | 0.0001 | 0.0002 |
| 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 | 10.59 | 20.66 |
| (ii) Re-used | 2,469.00 | 2,758.00 |
| (iii) Other recovery operations | - | - |
| Total | 2,479.59 | 2778.66 |
| For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes) | | |
| Category of waste | | |
| (i) Incineration | - | - |
| (ii) Landfilling | - | - |
| (iii) Other disposal operations | 689.62 | 1,135.54 |
| Total | 689.62 | 1,135.54 |

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

*Note: The Purchasing Power Parity (PPP) for the current year & pervious year has been updated as per the updated BRSR guidance provided by SEBI & IMF conversion rate for PPP.

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

Somany's waste management practices are in adherence to the State Pollution Control Board as well as the Central Pollution Control Board. Our waste management initiatives include:

- Identification of specific locations for the separate storage of hazardous waste and e-waste. All e-waste and hazardous waste generated in stores are secured with a lock and key arrangement at designated locations before being sent to authorized recyclers. A closed-body truck, arranged by the authorized e-waste recycler, collects the e-waste directly from our facility. Hazardous Waste (Used Oil) is stored in closed containers or drums and sent to an authorized recycler for proper disposal.
- We manage hazardous waste in compliance with the guidelines of the GPCB (Gujarat Pollution Control Board), wherein, the industrial waste is reused as a raw material, plastic barrels and used oil are sold to GPCB-authorized parties and broken tiles are repurposed in the manufacturing process to minimize waste.
- We ensure full compliance with environmental regulations by regularly submitting all required e-waste, hazardous waste, and battery waste returns to the Regional Office of the Haryana State Pollution Control Board. These timely submissions reflect our commitment to responsible waste management and regulatory adherence.

We do not use any hazardous or toxic chemicals in our manufacturing process, ensuring a safer workplace and minimizing environmental impact. This practice promotes employee health, regulatory compliance, and sustainable operations while also reducing the risk of pollution and waste generation.

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

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

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

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

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

Yes, Somany fully complies with all applicable Indian environmental laws, regulations, and guidelines, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, and Environment Protection Act, along with their associated rules. The Company has implemented all necessary measures to ensure full compliance to these laws as well as consistently maintaining and following environmental best practices to ensure regulatory adherence.

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

Leadership Indicators

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

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

- a. Name of the area
- b. Nature of operations
- c. Water withdrawal, consumption and discharge in the following format:

| Parameter | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) | | |
|---|--|---|--|--|
| Water withdrawal by source (in kilo liters) | | | | |
| (i) Surface water | Not Applicable | Not Applicable | | |
| (ii) Groundwater | | | | |
| (iii) Third party water | | | | |
| (iv) Seawater / desalinated water | | | | |
| (v) Others | | | | |
| Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v) | | | | |
| Total volume of water consumption (in kiloliters) | | | | |
| Water intensity per rupee of turnover (Water consumed / turnover) | | | | |
| Water intensity (optional) – the relevant metric may be selected by the entity | | | | |
| Water discharged by destination and level of treatment (in kilo litres) | | | | |
| (i) Into Surface water | Not Applicable | Not Applicable | | |
| c. No treatment | | | | |
| d. With treatment – please specify level of treatment | | | | |
| (ii) Into Groundwater | | | | |
| c. No treatment | | | | |
| d. With treatment – please specify level of treatment | | | | |
| (iii) Into Seawater | | | | |
| c. No treatment | | | | |
| d. With treatment – please specify level of treatment | | | | |
| (iv) Sent to third parties | | | | |
| c. No treatment | | | | |
| d. With treatment – please specify level of treatment | | | | |
| (v) Others | | | | |
| c. No treatment | | | | |
| d. With treatment – please specify level of treatment | | | | |
| Total volume of water discharged (in kiloliters) (i + ii + iii + iv + v) | | | | |

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

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

| Parameter | Unit | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|--|---|--|---|
| Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | Not Applicable | Not Applicable |
| Total Scope 3 emissions per rupee of turnover | | | |
| Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity | | | |

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

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

Not Applicable

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

| Sr. No | Initiative undertaken | Details of the initiative (Web-link, if any, may be provided along with summary) | Outcome of Initiative |
|--------|--------------------------------------|--|--|
| 1 | Zero Liquid Discharge (ZLD) System | Our manufacturing facilities are designed as ZLD units where 100% of wastewater is treated and reused within operations. | Ensures no wastewater is discharged into the environment, promoting full water recycling. |
| 2 | Effluent Treatment Plants (ETPs) | Installed five ETPs to enable the complete reuse of processed water in manufacturing. | Supports water recycling and resource efficiency in operations. |
| 3 | Use of Recycled Water | Recycled water is prioritized over fresh water in all operations. | Promotes efficient use of available water resources. |
| 4 | Leak Detection Systems | Systems are installed for prompt detection and repair of water leaks. | Prevents wastage and supports water efficiency. |
| 5 | Bi-Fuel Kit Installation | Installation of a Bi-Fuel Kit at Kassar plant to reduce conventional fuel usage. | Improved fuel efficiency and reduced reliance on diesel |
| 6 | Third-Party Solar Power Procurement | Kadi plant procures solar energy from third-party sources to minimize fossil fuel use. | Diversified energy mix and enhanced use of green power. |
| 7 | Cooling Tower Operation Optimization | Adjusted operations to run the cooling tower pump only (fan off) during colder months. | Reduced energy usage during low-demand seasons. |
| 8 | Use of Renewable Energy sources | Both our plants have installed Solar power plants for generating electricity | Significant reduction of carbon emissions avoiding emissions and supporting our transition towards renewable energy. |

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

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

6 Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

Somyan has developed a Supplier Code of Conduct that outlines our expectations with respect to Business Ethics, Environment, Labor, and Human Rights. All suppliers are expected to comply with the provisions of the code and translate the requirements of the code to their own suppliers.

As stated in the Company's code, suppliers are expected to comply with all environmental standards and regulations. Suppliers are expected to utilize resources efficiently and reduce any negative impact in terms of energy, water, and waste, while disposing of waste in accordance with all regulations. Additionally, suppliers are expected to continuously improve their environmental performance by adopting cleaner and resource-efficient technologies.

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

100%

8 How many Green Credits have been generated or procured:

| | FY 2024-25 (Current Financial Year) |
|--|--|
| By the listed entity | Not Applicable |
| By the top ten (in terms of value of purchases and sales, respectively) value chain partners | Not Applicable |

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

Essential Indicators

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

5

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

| S. No. | Name of the trade and industry chambers/ associations | Reach of trade and industry chambers/ associations (State/National) |
|---------------|--|--|
| 1 | Indian Council of Ceramic Tiles and Sanitaryware (ICCTAS) | National |
| 2 | Confederation of Indian Industry (CII) | National |
| 3 | PHD Chamber of Commerce and Industry | National |
| 4 | Merchant Chamber of Commerce and Industry | National |
| 5 | The Associated Chambers of Commerce and Industry of India | National |

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

| Name of authority | Brief of the case | Corrective action taken |
|--|--------------------------|--------------------------------|
| No complaints/orders pertaining to anti-competitive behavior have been filed against the Company | | |

Leadership Indicators

3 Details of public policy positions advocated by the entity:

| S. No. | Public policy advocated | Method resorted for such advocacy | Whether information is available in public domain? (Yes/No) | Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify) | Web Link, if available |
|----------------|-------------------------|-----------------------------------|---|---|------------------------|
| Not Applicable | | | | | |

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

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

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

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

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

The Company frequently engages with local community members through its CSR activities. It conducts need assessments to identify key concerns and grievances, using these insights to design targeted CSR programs. Additionally, as a best practice our CSR initiatives are governed and routinely evaluated by the board to ensure effectiveness.

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

| | FY 2024-25 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|---|--|---|
| Directly sourced from MSMEs/small producers | 89.83% | 100.00% |
| Directly from within India | 98.54% | 100.00% |

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 (Current Financial Year) | FY 2023-24 (Previous Financial Year) |
|--------------|--|---|
| Rural | 87.24% | 88.25% |
| Semi-urban | 0.00% | 0.00% |
| Urban | 0.55%* | 0.59% |
| Metropolitan | 12.21% | 11.16% |

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

*Note: For FY 2024–25, salaries under the 'urban' category have been included for employees based outside India

Leadership Indicators

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

| Details of negative social impact identified | Corrective action taken |
|--|-------------------------|
| Not Applicable | |

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

| S. No. | State | Aspirational District | Amount spent (In ₹) |
|---|-------|-----------------------|---------------------|
| Not Applicable, as none of our CSR projects are located in aspirational districts identified by the government. | | | |

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

No, according to our Code of Conduct for Employees & Suppliers, we maintain a non-discriminatory approach in selecting our suppliers, ensuring equal opportunity for all potential suppliers. While we prioritize working with local suppliers near to our facilities to support community businesses, we do not have a specific policy that preferentially targets marginalized or vulnerable groups in our supplier selection criteria

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

None

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

Not Applicable

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

| S. No. | Intellectual Property based on traditional knowledge | Owned/ Acquired (Yes/No) | Benefit shared (Yes / No) | Basis of calculating benefit share |
|--|--|--------------------------|---------------------------|------------------------------------|
| In the current financial year, we don't have any intellectual properties owned or acquired based on traditional knowledge. | | | | |

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

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

- 6 Details of beneficiaries of CSR Projects:

| S. No. | CSR Project | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalized groups |
|--------|---|---|--|
| 1 | Healthcare activities through HelpAge India | 38,984 | 70.00% |
| 2 | Swacch Bharat - Sanitation and Hygiene program in the Jhajjar district in Haryana through Third Planet | 3,50,000 | 80.00% |
| 3 | Education and Skill Development Program through Third Planet | 3,200 | 100.00% |
| 4 | Support in construction of School - Lilly Lions Special School & Lilly Lions Vocational Training Center, Chengannur, Kerala (managed by Lions Educational Charitable Trust) | 250 | 56.00% |

| S. No. | CSR Project | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalized groups |
|--------|---|---|--|
| 5 | Agricultural Education at Kissan Pathshala, LBJP Inter College, Tilhar, Uttar Pradesh | 1,000 | 70.00% |
| 6 | Planting fruit trees for creating orchards for small and marginal farmers (in Rajasthan, Bundelkhand and Marathwada region) | 61 | 100.00% |
| 7 | Construction / Repair of classrooms, balvatika, toilets at Basti Vikas Kendra School, Mathura Road, Gautampuri Phase – 2, New Delhi | 75 | 100.00% |
| 8 | Renovation of Classroom / School at 23, Ram Mandir Road, Opposite Fortis Hospital, Vasant Kunj, New Delhi | 110 | 100.00% |

PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

1 Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

Somany Ceramics has a well-structured customer complaint and feedback mechanism designed for prompt resolution and continuous improvement. Customers can raise concerns through multiple channels, including a toll-free number (1800-1030-004), email support (customer.care@somanyceramics.com, customer.support@somanyceramics.com), website forms, social media, WhatsApp (93196 01428), and authorized dealers.

Each complaint is assigned a unique reference number and registered in our CRM portals. Complaints are acknowledged within 24 hours and categorized based on priority to ensure swift resolution. Critical issues are addressed within 48 hours, while general concerns are resolved within 3 to 7 days.

When necessary, unresolved complaints are forwarded to higher management via a tiered escalation process. Customers receive follow-ups and satisfaction surveys to evaluate their experience after a complaint has been resolved. Resolutions include service assistance, refunds, or replacements, depending on how serious the case is.

Regular analysis, employee training, and process enhancements to further improve service efficiency, ensuring compliance with industry standards and a high level of customer satisfaction.

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

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

3 Number of consumer complaints in respect of the following:

| | FY 2024-25 (Current Financial Year) | | Remarks | FY 2023-24 (Previous Financial Year) | | Remarks |
|--------------------------------|--|-----------------------------------|--|---|-----------------------------------|--|
| | Received during the year | Pending resolution at end of year | | Received during the year | Pending resolution at end of year | |
| Data privacy | NIL | | All queries were assisted in a timely manner in the current financial years. | NIL | | All queries were assisted in a timely manner in the current financial years. |
| Advertising | | | | | | |
| Cyber-security | | | | | | |
| Delivery of essential services | | | | | | |
| Restrictive Trade Practices | | | | | | |
| Unfair Trade Practices | | | | | | |
| Other (Product Quality) | 1,460 | 12 | | 1,236 | 20 | |

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

| | Number | Reasons for recall |
|-------------------|----------------|--------------------|
| Voluntary recalls | Not Applicable | |
| Forced recalls | | |

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

Somany Ceramics is committed to ensuring the highest standards of cyber security across all its Information and Technology (IT) operations. Recognizing the critical importance of safeguarding digital assets, the Company has established a comprehensive Cyber Security Policy that aligns with internationally recognized standards and best practices.

The Company has implemented an ISO 27001:2013 Cyber Security framework, enabling the identification, monitoring, and mitigation of cyber risks effectively. To enhance its cybersecurity posture, the Company implemented protective measures such as external monitoring services, cloud-based security frameworks, endpoint protection, and restricted access controls.

Continual enhancements are made to the cybersecurity framework to proactively address evolving threats and ensure a secure digital environment.

For more details, please refer to our [Cyber Security Policy](#)

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

Not Applicable, as no complaints were filed under any category mentioned.

7 Provide the following information relating to data breaches:

| | |
|---|----------------|
| a. Number of instances of data breaches | 0 |
| b. Percentage of data breaches involving personally identifiable information of customers | 0 |
| c. Impact, if any, of the data breaches | Not Applicable |

Leadership Indicators

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

Somany Ceramics is a leading manufacturer and marketer of tiles, sanitaryware, bath fittings and allied products, offering a diverse and innovative range of solutions for residential, commercial, and industrial spaces. Customers can access comprehensive information about the Company's products and services through multiple channels:

Official Website – The Company's website, <https://www.somanyceramics.com/>, serves as a one-stop destination for exploring its vast product portfolio. It provides detailed specifications, applications, and benefits of Somany's tiles, sanitaryware, bath fittings and other product, helping customers make informed decisions.

Product Labels & Packaging – Each product comes with clear and detailed labeling, ensuring that customers can easily access technical specifications, installation guidelines, and usage instructions directly on the packaging.

Brochures & Catalogues – Somany regularly publishes brochures, catalogues, and product guides that showcase its latest designs, technologies, and innovations. These are distributed in showrooms, exhibitions, and directly to customers and architects to keep them updated on new offerings.

Branding & Marketing Initiatives – The Company engages in strategic branding activities, including advertising campaigns, social media promotions, and participation in industry exhibitions, to educate customers about its products.

Retail Outlets & Experience Centers – Somany's products are available across a vast network of dealers, retailers, and exclusive experience centers where customers can physically explore various designs and finishes, with expert guidance available for personalized recommendations.

Customer Support & Consultation – The Company provides customer service and technical consultation through dedicated helplines and on-ground support teams, assisting customers, architects, and designers with product selection, installation, and maintenance.

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

Somany Ceramics is committed to educating all stakeholders on the safe and responsible usage of its tiles, sanitaryware, bath fittings and other product. The Company employs a multi-channel approach to ensure users have access to accurate information, best practices, and installation guidelines. These efforts include:

1. Training and Skill Development Programs

Workshops & Seminars – Regular training sessions are conducted for masons, architects, and builders to educate them on proper product installation, safe handling, and maintenance best practices.

On-Site Demonstrations – Live demonstrations are organized at construction sites to showcase the correct methods for installing tiles and using allied products.

2. Digital Resources & Online Learning

Official Website & Blogs – The website www.somanyceramics.com provides detailed installation guides, video tutorials, and FAQs to help consumers use products safely and efficiently.

Social media & YouTube Tutorials – Step-by-step instructional videos and expert tips are shared on digital platforms, ensuring easy access to technical knowledge.

3. Comprehensive Product packaging/Labeling & Guidelines

Every Somany product features detailed labels with clear usage instructions, safety precautions, and maintenance tips.

4. Technical Support & Consultation

Dedicated customer service teams assist retailers, builders, and consumers with product selection, safe application, and troubleshooting.

Architect & Builder Support – Technical experts provide guidance on large-scale projects to ensure compliance with safety standards and optimal product performance.

5. Retail & Showroom Engagement

In-store product specialists educate walk-in customers about the benefits and correct usage of tiles, bathware, and allied products.

Experience centers allow customers to interact with products firsthand and receive expert consultations.

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

The Company has embraced a proactive approach by implementing Standard Operating Procedures (SOPs) to efficiently manage potential disruptions to essential services. These well-structured procedures not only outline a systematic escalation process for addressing challenges but also serve as a framework for promoting business continuity and operational excellence. Employees are empowered through comprehensive training to vigilantly monitor critical services, enabling them to promptly identify and mitigate risks, thereby contributing to a culture of proactive risk management and continuous improvement.

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

Yes

If yes, provide details in brief.

Somany Ceramics provides detailed product information beyond what is mandated by local laws. In addition to regulatory labeling, the Company includes installation guidelines, maintenance tips, usage recommendations, and safety precautions on product packaging. This ensures that masons, architects, builders, and consumers have access to comprehensive information for safe and efficient product use. outlined in ISO 15622:2017

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)

No