

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (“BRSR”)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

S. No.	Particulars	Company Details
1.	Corporate Identity Number (CIN) of the Listed Entity	L26593MH1950PLC008163
2.	Name of the Listed Entity	Grindwell Norton Limited (“Company” or “GNO”)
3.	Year of incorporation	1950
4.	Registered office address	5 th Level, Leela Business Park, Andheri-Kurla Road, Marol, Andheri (East), Mumbai 400 059
5.	Corporate address	As above
6.	E-mail	sharecmpt.gno@saint-gobain.com
7.	Telephone	+ 91 22 4021 2121
8.	Website	www.grindwellnorton.co.in
9.	Financial year for which reporting is being done	April 1, 2025 to March 31, 2026
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited; BSE Limited
11.	Paid-up Capital	₹553,600,000
12.	Name and contact details (telephone and email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Venugopal Shanbhag, Managing Director Tel: +91 22 4021 2121 Email: venu.shanbhag@saint-gobain.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The disclosures in this report are on a standalone basis and pertain to Grindwell Norton Limited
14.	Name of assurance provider	SGS India Private Limited CIN: U74990MH1950PTC008117
15.	Type of assurance obtained	Reasonable assurance for BRSR Core indicators, as mandated by SEBI, for FY 2025-26

II. Products/services

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

S. No.	Description of the Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing and Trading	Manufacturing and trading of Abrasives, Performance Polymer and Refractory Products	90%

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

S. No.	Product/Service	NIC Code	% of Total Turnover contributed
1.	Abrasives	2399	49%
2.	Performance Polymer	2201	20%
3.	Refractory Products (including SiC)	2391	21%

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	8	11	19
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	27 States and 6 Union Territories
International (No. of Countries)	67

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

15.78% (including services).

c. A brief on types of customers

Grindwell Norton Limited caters to both public and private sector customers across industries such as steel, automotive and auto ancillaries, bearings, construction, general engineering, aerospace, life sciences, railways, food processing, and the automotive aftermarket.

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)	1702	1319	77%	383	23%
2.	Other than Permanent (E)*	722	602	83%	120	17%
3.	Total employees (D + E)	2424	1921	79%	503	21%
WORKERS						
4.	Permanent (F)	683	662	97%	21	3%
5.	Other than Permanent (G)*	1993	1915	96%	78	4%
6.	Total workers (F + G)	2676	2577	96%	99	4%

* Includes employees and workers on third party payroll or contract labour.

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

* Includes worker on third party payroll or contract labour.

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	9	1	11%
Key Management Personnel	4	-	-

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

	FY 2025-26			FY 2024-25			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	23%	6%	19%	19%	19%	19%	17%	14%	16%
Permanent Workers	5%	48%	8%	5%	24%	6%	7%	14%	7%

V. Holding, Subsidiary and Associate Companies (including joint ventures)**23. (a) Names of holding/subsidiary/associate companies/joint ventures**

S. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/Subsidiary/Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Compagnie de Saint-Gobain ("CSG") holding through a) Saint - Gobain Abrasives Inc holding in GNO - 26.77% b) SPAFI-Societe De Participations Financieres holding in GNO - 24.56%	Holding	Not Applicable	No. CSG have their own Business Responsibility initiatives
2.	Saint-Gobain Ceramic Materials Bhutan Private Limited	Subsidiary	70%	Yes
3.	Advanced Synthetic Minerals Private Limited	Joint Venture	49%	No
4.	Cleanwin Energy LLP	Associate	27.27%	No

VI. CSR Details

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

Yes.

(ii) **Turnover:** ₹3,02,587.01 lakhs

(iii) **Net worth:** ₹2,51,956.68 lakhs

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, through contact number and Email, https://www.grindwellnorton.co.in/contact-us https://www.bkms-system.com/saint-gobain	-	-	-	-	-	-
Investors (other than shareholders)	Not applicable, since the Company has no investors other than its equity shareholders and does not have any preference shareholders or debenture holders						
Shareholders	Yes, https://www.grindwellnorton.co.in/investors/shareholders-corner	-	-	-	1	1	-
Employees and workers	Yes, https://www.grindwellnorton.co.in/investors/corporate-governance#PoliciesTabs7governance#PoliciesTabs7 https://www.bkms-system.com/saint-gobain	2	-	-	1*	-	-
Customers	Yes, https://www.grindwellnorton.co.in/contact-us https://www.bkms-system.com/saint-gobain	-	-	-	-	-	-
Value Chain Partners		-	-	-	-	-	-
Other		4	-	-	-	-	-

*The complaint pertains to POSH

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Climate Protection	Opportunity	Reducing greenhouse gas emissions, energy, use and mitigating the effects of long-term changes in the climate protection and its impact on the physical business operations and conservation of natural environment	-	Positive
2.	Sustainable product design	Opportunity	Fostering a circular economy by addressing customer demands for more sustainable products and services	-	Positive

GNO's Codes and Policies can be accessed by scanning the QR code or through the web-link provided below.

Codes:

Code of Conduct for employees	Principle of Conduct and Action
 https://www.grindwellnorton.co.in/sites/grindwellnorton.co.in/files/2025-05/St-Gobain_Code_Of_Conduct_Final.pdf	 https://www.grindwellnorton.co.in/sites/grindwellnorton.co.in/files/2025-05/Principles%20of%20Conduct%20and%20Action.pdf

Policies:

1. Related Party Transactions Policy	 https://www.grindwellnorton.co.in/investors/corporate-governance#PoliciesTabs7
2. Corporate Social Responsibility Policy	
3. Code of Practices and Procedures for Fair Disclosures and Legitimate Policy	
4. Policy for Determination of Materiality	
5. Nomination and Remuneration Policy	
6. Archival Policy	
7. Dividend Distribution Policy	
8. Whistleblower Policy	
9. EHS Policy	
10. Quality Policy	

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Sr. 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				
	c. Web Link of the Policies, if available	https://www.grindwellnorton.co.in/investors/corporate-governance#PoliciesTabs7								
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.	Grindwell Norton Limited policies are in line with international standards and practices such as ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018, UNGC Guidelines, UN Human Rights Declaration and European Human Rights Convention; UNFCCC - United Nations Framework Convention on Climate Change, CEO Water Mandate, CPLC (carbon), ILO Principles, OECD Guidelines for Multinational Enterprises, UN Convention against Corruption, IFRS as issued by the IASB								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is adopting the sustainable goals and targets set by the Saint-Gobain Group The commitment is connected to the Group's ambition to provide customers with solutions to help them decarbonize as well and to reduce its own environmental footprint The roadmap to net-zero incorporates new commitments through 2050 to reduce the direct and indirect CO2 emissions, as well as emissions along its value chain								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Based on the framework and guidelines set by the Saint Gobain Group, the Company set the KPIs under various principles. The Company adheres to the framework and contributes towards the achievement of KPIs								
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) Kindly refer to the aforementioned Sr. No. 5									
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Venugopal Shanbhag Managing Director DIN: 08888359								
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.	The Managing Director is responsible for decision on all sustainability related issues								

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
Performance against above policies and follow up action	Yes, the Senior Management of the Company regularly reviews the performance against various policies. The Company also shares the update of the key aspects of such reviews to the Board and various Board Committees									Annually
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes, the Company is in compliance with the existing regulations as applicable, except to the extent of disclosures made by the Company in terms of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended and a Statutory Compliance Certificate on applicable laws is provided by the Chief Financial Officer and Company Secretary to the Audit Committee									Quarterly

11.	P1	P2	P3	P4	P5	P6	P7	P8	P9
Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.									No, the Company did not carry out an independent assessment by an external agency

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)									
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									

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 programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% age of persons in respective category covered by awareness programme
Board of Directors	1	The Board is familiarised of the principles of the NGRBC released by SEBI/MCA	100%
Key Managerial Personnel	1	All employees, workers and KMPs are required to undergo training on principle of conduct and action. Additionally, required to undergo the EHS and Risk prevention, Climate Fresk, Group Ethics and Compliance, Company culture, Legally required trainings, Personal effectiveness, Technical and Job specific competency training	100%
Employees other than BoD and KMPs	181		
Workers	21		89%

The Company sets aside a day every two years, known as “Principles Day”, to strengthen its commitment to the Principles of Conduct and Action that guide its operations.

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 Requirements) Regulations, 2015 and as disclosed on entity’s website):

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	-	-	-	-	-
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	-	-	-		-
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
There were no cases during the year where monetary or non-monetary action has been appealed under the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended	

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.

The anti-corruption and anti-bribery framework forms a part of the Code of Conduct of the Company, which is accessible at <https://www.grindwellnorton.co.in/about-us#our-commitment>.

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

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

*Based on the information available with the Company and within the scope of its operations.

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

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

Not Applicable.

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	80	75

Note: Reasonable assurance has been undertaken by SGS India Private Limited for the BRSR Core indicators for FY 2025-26.

9. Open-ness of business

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	36.97%	44.43%
	b. Number of dealers/distributors to whom sales are made	1731	1537
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	20.07%	14.67%
Share of RPTs in	a. Purchases (Purchases with related parties/ Total Purchases)	16.65%	16.07%
	b. Sales (Sales to related parties/Total Sales)	12.85%	11.88%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	17.49%	16.74%
	d. Investments (Investments in related parties/Total Investments made)	34.43%	32.42%

Note: Reasonable assurance has been undertaken by SGS India Private Limited for the BRSR Core indicators for FY 2025-26.

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1.	P1 P2 P3 P4 P5 P6 P8 P9	100% of suppliers onboarded are covered through Supplier's Charter of the Company

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. GNO obtains a mandatory declaration from the members of its Board to ensure that the members are in compliance with Code of Conduct of the Company.

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:**

(₹ crores)

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	4.73 (100%)	3.06 (100%)	Please refer to the Annexure 1 of the Board's Report
Capex	Nil	Nil	

2. (a) Does the entity have procedures in place for sustainable sourcing? (Yes/No). Yes.
(b) If yes, what percentage of inputs were sourced sustainably? 29.17% (By value).
3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

The production residues undergo segregation, classification, and recycling into the production process. The Company has obtained Extended Producer's Responsibility ("EPR") registration for plastic waste management. E-waste, like laptops and printers, is disposed off through a buy-back program with authorized handlers. The hazardous wastes are disposed off in accordance with the hazardous waste management rules by authorized vendors and authorized Treatment Storage Disposal Facilities ("TSDF"). Hazardous waste is incinerated or sent to authorized recyclers depending on its nature, with products like paint, oil or varnish-soaked cotton, oil-soaked sawdust, and oil filters being incinerated. Waste materials are appropriately labelled and disposed off in landfills/incinerated.

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.

The waste collection is in line with the method/targets specified by the Central Pollution Control Board ("CPCB") in the authorisation granted to GNO.

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
22209	C-Flex 374*	0.90	Cradle-to-Gate	No	No

* C-Flex 374 is a patented thermoplastic elastomer ("TPE") tubing manufactured by Saint-Gobain and is widely used in pharmaceutical, biopharmaceutical, and life sciences manufacturing. It is an essential tubing for everyday applications, offering versatile and reliable performance at a cost-effective price.

GNO conducts Life Cycle Assessments ("LCAs") in-house using the GaBi and Ecoinvent databases.

All LCA's are performed in accordance with EN 15804+A2, as well as ISO 14040 and ISO 14044 standards, ensuring readiness for the publication of Environmental Product Declarations ("EPDs") as part of our ongoing sustainability transparency initiatives.

The LCA results are independently reviewed by a third-party verifier to support credible B2B communication.

Data inputs are periodically updated to capture continuous improvements and to quantify progress in reducing environmental impacts across the product's Cradle-to-Gate lifecycle.

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	Actions Taken
C-Flex 374	Use of high environmental impact raw materials in the product recipe	R&D efforts focused on identifying alternative materials to manufacture the product without affecting performance or quality
	Consumption of energy from the Indian grid	Feasibility studies on switching to 100% renewable energy
	Reliance on air transport for importing raw materials	Exploring sea transport via ship cargo as an alternate route

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Consumption of externally sourced recycled raw materials (in metric tonnes)	78414.15	74664.70
Recycled production residues rate (%)	46.50	53.70

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

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	2913	-	692	-	-
E-waste	0.215	-	-	-	-	-
Hazardous waste	-	-	810.013	-	-	230
Other waste	5275	21102.426	-	2206	-	-

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
Plastic for packaging	100%

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	1319	1319	100%	1319	100%	-	-	1319	100%	1319	100%
Female	383	383	100%	383	100%	383	100%	-	-	383	100%
Total	1702	1702	100%	1702	100%	383	23%	1319	77%	1702	100%
Other than Permanent employees											
Male	602	602	100%	602	100%	-	-	602	100%	-	-
Female	120	120	100%	120	100%	120	100%	-	-	-	-
Total	722	722	100%	722	100%	120	17%	602	83%	-	-

[@] Health Insurance also includes coverage under the Employees' State Insurance Scheme (ESI).

[#] Paternity Benefits including a five days paid leave, have been extended to all the Employees.

^{*} Day Care facility has been extended to the employees on need basis.

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

Category	% of workers covered by										
	Total (A)	Health Insurance [@]		Accident Insurance		Maternity Benefits		Paternity Benefits [#]		Day Care facilities [*]	
		Number (B)	% (B/A)	Number (c)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	662	662	100%	662	100%	-	-	662	100%	662	100%
Female	21	21	100%	21	100%	21	100%	-	-	21	100%
Total	683	683	100%	683	100%	21	4%	662	96%	-	-
Other than Permanent workers											
Male	1915	1915	100%	1915	100%	-	-	1915	100%	-	-
Female	78	78	100%	78	100%	78	100%	-	-	-	-
Total	1993	1993	100%	1993	100%	78	4%	1915	96%	-	-

[@] Non-permanent employees are covered under the Employee State Insurance Scheme.

[#] Paternity Benefits including a five days paid leave, have been extended to all the Employees.

^{*} Day Care facility has been extended to the employees on need basis.

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

	FY 2025-26	FY 2024-25
Cost incurred on well being measures as a % of total revenue of the Company	0.38%	0.30%

Note: Reasonable assurance has been undertaken by SGS India Private Limited for the BRSR Core indicators for FY 2025-26.

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	N.A.	100%	100%	N.A.
ESI	2.24%	100%	Yes	0.23%	100%	Yes

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, the majority of our workplaces are accessible, and we are continuously upgrading infrastructure to better accommodate employees and workers with disabilities.

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.

The principles of equal opportunity and equal treatment are ensured irrespective of any disability and same is covered under the Code of Conduct of the Company. The Code of Conduct of the Company is accessible on <https://www.grindwellnorton.co.in/about-us#our-commitments>.

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

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

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes. The Company has established mechanism for addressing grievances that aligns with the statutory framework, through this mechanism workers may raise concerns such as wage disputes, discrimination, child labor, human rights violations. The mechanism ensures that all grievances are addressed in a timely, transparent, and equitable manner, reinforcing the Company's commitment to ethical labor practices and social responsibility. Additionally, employees may escalate their concerns directly to their respective HR Business Partners for resolution The Company has Principle of Conduct and Action, which outlines our commitment to ethical conduct. All internal and external stakeholders of the Saint-Gobain Group are expected to operate within the framework of Principle of Conduct and Action. Training and awareness programs on the Ethics and Compliances are conducted regularly for employees and relevant stakeholders We foster an open and transparent culture by providing a secure and accessible whistleblower mechanism for employees and third parties to report any violations of the law or the Company's Principles of Conduct and Action. This mechanism is available to all employees as well as external stakeholders. Concerns can be submitted anonymously via https://www.bkms-system.com/saint-gobain; however, we encourage individuals to share their identity to enable constructive dialogue Employees and workers are actively encouraged to voice their concerns through this channel, reinforcing our commitment to ethical conduct and stakeholder trust The Company is committed to fostering and upholding a positive work environment free from any kind of discrimination and harassment. The Company firmly believes that all employees have the right to be treated with dignity and respect, and it maintains a zero tolerance policy towards any violations of its Principles of Conduct and Action, any form of harassment To effectively address and resolve sexual harassment concerns or issues the Company has an Internal Complaints Committee ("ICC") in place in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2025-26			FY 2024-25		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	1702	-	-	1756	-	-
- Male	1319	-	-	1372	-	-
- Female	383	-	-	384	-	-
Total Permanent Workers	683	490	72%	673	468	70%
- Male	662	490	74%	642	468	73%
- Female	21	-	-	31	-	-

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	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	1319	750	57%	1026	78%	1372	327	24%	551	40%
Female	383	81	21%	217	57%	384	43	11%	132	34%
Total	1702	831	49%	1243	73%	1756	370	21%	683	39%
	Workers									
Male	662	610	92%	405	61%	642	404	63%	102	16%
Female	21	21	100%	10	48%	31	22	71%	12	39%
Total	683	631	92%	415	61%	673	426	63%	114	17%

The Company celebrates EHS Day annually and every employee and worker undergoes the EHS orientation.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (E/D)
Employees						
Male	1319	1154	87%	1372	1260	92%
Female	383	343	90%	384	344	90%
Total	1702	1497	88%	1756	1604	91%
Workers						
Male	662	662	100%	642	642	100%
Female	21	21	100%	31	31	100%
Total	683	683	100%	673	673	100%

10. Health and safety management system:

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

All sites are certified under ISO 45001:2018. The Company has integrated the protection and enhancement of employees' safety and well-being into its enterprise-wide risk management and control process. This demonstrates the Company's commitment to maintaining and improving the overall health and safety of its employees.

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

A detailed risk assessment is utilized to identify work-related hazards and risks, and all non-routine tasks are subject to a work permit system. In line with the implementation of the ISO standard, the business units have established and implemented procedures for Hazard Identification and Risk Assessment and it is conducted for both routine and nonroutine activities. The people involved in the operations, EHS Team identify work-related hazards. These identified hazards are recorded, and control measures are discussed and defined according to the hierarchy of controls. This systematic approach ensures that potential hazards are identified and addressed appropriately to maintain a safe working environment.

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

All incidents of near misses and unsafe conditions are reported and addressed. The workers are strongly urged to report any unsafe acts, unsafe conditions, near misses, and incidents, and to remove themselves immediately from any such risks. The incidents are documented in an EHS dashboard that includes information from factory location. These reports are analysed and appropriate corrective and preventive measures are implemented to mitigate safety risks. This approach demonstrates the Company's commitment to maintaining a safe working environment for its employees and workers.

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

All employees and workers have access to non-occupational medical and healthcare services. GNO's EHS policy states that as a responsible corporate citizen and employer, we have an obligation to the public, in general, and to our employees, in particular, to operate our facilities and to conduct our business in such a way as to; (1) ensure the health and safety of all our employees; and (2) to protect the environment. GNO's management, at every level, from the top to the shop-floor, monitors and reports accidents (lost-time and non-lost-time), first aid cases and near misses. GNO also continuously identifies and reduces risks and offers itself for periodic audits.

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

Safety Incident/Number	Category*	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	-	0.71
Total recordable work-related injuries	Employees	-	-
	Workers	-	5
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

* Includes employees and workers on third party payroll or contract labour.

Note: Reasonable assurance has been undertaken by SGS India Private Limited for the BRSR Core indicators for FY 2025-26.

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

The health and safety of its employees is deeply embedded in Saint-Gobain's CSR, EHS and HR policies. The Group Environment Health and Safety ("EHS") Charter, communicated to all employees, sets out the objectives which include zero lost-time accident and zero occupational illness. Saint-Gobain has drawn up standards and recommendations with regard to specific EHS concerns. The standards are mandatory and apply to all sites of the Group, even if the country or local legislation is less stringent. GNO emphasizes the importance of healthy living to all the employees and facilitates the same by providing regular health check-ups (and other medical advisory interventions) to all its employees. In furtherance to this, Saint-Gobain Group has set up a Mental Well Being Portal, as well as a Mental Health Academy and a host of local initiatives, so that we can all flourish, overcome challenges and work together in a healthy and fulfilling working environment.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

The EHS committee of the Company actively connects with all its employees and workers and they are encouraged to identify and report unsafe working conditions.

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.

GNO's EHS policy states that as a responsible corporate citizen and employer, we have an obligation to the public, in general, and our employees, in particular, to operate our facilities and to conduct our business in such a way as to (1) ensure the health and safety of all our employees; and (2) to protect the environment. Moreover, Saint-Gobain's EHS Charter states: let's commit ourselves every day to achieving our objectives: zero work-related accidents, zero occupational illnesses, zero environmental accidents and to minimize the impact of our activities on environment, this is a continuous process, which helps the Company to identify the risk and provide sufficient training to the employees and also to set the improvement in processes to eliminate/reduce the risk. An annual EHS assessment schedule is established, and site evaluations are conducted accordingly. Based on the findings from the gap analysis, necessary improvements are identified and implemented.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

The Company provides a Life Insurance Scheme for all its permanent employees and workers.

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

GNO protects the rights of the employees engaged indirectly or through sub-contractors by monitoring and ensuring that the sub-contractors comply with payment of social security dues properly and in a timely manner and provide a safe and healthy working conditions. The Board of Directors and Audit Committee of the Company are also updated on a quarterly basis.

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

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	-	-	-	-
Workers	-	-	-	-

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)

Yes, the Company provides transition assistance and facilitates continued employability based on individual requirements and needs.

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	29.17%
Working Conditions	

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

On periodic basis, the Company conducts audits within its EHS framework, effectively identify and address any risks or concerns arising from the assessments. Any finding from these audits are tracked to closure in due course of time.

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.

Stakeholder groups are determined by their level of engagement with the entity. Any individual or institution that contributes value to the Company's business chain is considered a core stakeholder. This encompasses employees, shareholders and investors, customers, channel partners, key partners, regulators, lenders, research analysts, communities, non-governmental organizations, suppliers, and others.

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

Stakeholder Group	Whether identified as Vulnerable & 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
Employees	No, GNO is an Equal Opportunity Employer and encourages diversity in the workplace	Notice Boards in factories, Company Intranet and Website, Regular updates are put up on GNO social media group, Business Connects and virtual meetings and physical meetings with all employees	Employee satisfaction surveys are conducted every year. Regular emails are sent to employees for important Company communications, and information is also shared through Synergy (the in-house magazine)	Top-down communication about business growth plans; business performance; important changes; policies; well-being initiatives; Business Connect for gathering formal feedback; Workplace diversity is encouraged through various diversity; equity and inclusion initiatives. Build strong employee engagement, Recognition and Rewards, Union engagement
Shareholders	No	Email, Newspaper, Notice board, Website	Quarterly and need based	Shareholder related communication
Analysts	No	Email, conference calls, virtual meetings	Annually	To understand the Company's results, major events and future direction
Customer/ Service Partners	No	Email, Fairs and Tradeshows	As and when required	Information on Business offerings

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.**

The Company ensures systematic engagement of stakeholders mentioned in this principle through various functions of the Company. The Board of Directors or its Committee actively seeks feedback on the status of different functions and provides guidance on enhancing processes and practices, as appropriate. Regular updates are provided to the Board of Directors/Committees regarding these activities.

- 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.**

The Management of the Company apprises Board of Directors/Committee thereof about the status of various functions pertaining to EHS. The Board of Directors provides directions for improving processes/practices wherever applicable. The Company also regularly consults its internal and external stakeholders to identify and manage environmental and social topics.

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

Please refer to the [Corporate Social Responsibility \("CSR"\) Annual Report](#), forming part of the Board's Report, for details of the CSR projects undertaken by the Company during FY 2025-26.

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. employees/ workers covered (B)*	% (B/A)	Total (C)	No. employees/ workers covered (D)*	% (D/C)
Employees						
Permanent	1702	1702	100%	1756	1756	100%
Other than permanent	722	722	100%	657	657	100%
Total Employees	2424	2424	100%	2413	2413	100%
Workers						
Permanent	683	683	100%	673	673	100%
Other than permanent	1993	1993	100%	1777	1777	100%
Total Workers	2676	2676	100%	2450	2450	100%

* Includes employees and workers on third party payroll or contract labour.

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

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	1702	-	-	1702	100%	1756	-	-	1756	100%
Male	1319	-	-	1319	100%	1372	-	-	1372	100%
Female	383	-	-	383	100%	384	-	-	384	100%
Other than permanent	722	-	-	722	100%	657	-	-	657	100%
Male	602	-	-	602	100%	617	-	-	617	100%
Female	120	-	-	120	100%	40	-	-	40	100%
Workers										
Permanent	683	-	-	683	100%	673	-	-	673	100%
Male	662	-	-	662	100%	642	-	-	642	100%
Female	21	-	-	21	100%	31	-	-	31	100%
Other than permanent	1993	-	-	1993	100%	1777	-	-	1777	100%
Male	1915	-	-	1915	100%	1713	-	-	1713	100%
Female	78	-	-	78	100%	64	-	-	64	100%

3. Details of remuneration/salary/wages**a. Median remuneration wages:**

(₹ lakhs)

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category	Number	Median remuneration/ salary/wages of respective category
Board of directors(BoD)	8	48.00	1	30.50
Key Managerial Personnel*	4	198.20	-	-
Employees other than BoD and KMP	1315	12.10	383	11.37
Workers	662	4.85	21	2.75

*The Executive Director and the Managing Director are considered part of the Key Managerial Personnel ("KMP").

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	18.03%	18%

Note: Reasonable assurance has been undertaken by SGS India Private Limited for the BRSR Core indicators for FY 2025-26.

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, we have a management committee for addressing human rights impacts and issues.

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

All sites have suggestion and grievance boxes available for employees and workers to express their concerns. They are actively encouraged to voice their concerns through various other channels.

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

Category	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-	-	1	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

	FY 2025-26	FY 2024-25
Total complaints reported under sexual Harassment on of women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH")	-	1
Complaints on POSH as a % of female employees/workers	-	0.26%
Complaints on POSH upheld	-	-

Note: Reasonable assurance has been undertaken by SGS India Private Limited for the BRSR Core indicators for FY 2025-26.

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

The committee ensures complete confidentiality is maintained in these cases.

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

Yes, the Company ensures that employees' rights are respected, even as it promotes active dialogues with all its employees.

The Company also prohibits any form of recourse to forced labour, compulsory labour or child labour - whether directly or indirectly or through sub- contractors where the latter are working on the Group or Company's site/ plant. The Company also refrains from any form of discrimination of whatever kind with respect to its employees whether in the recruitment process, at hiring, or during or at the end of the employment relationship. GNO protects the rights of the employees engaged indirectly or through sub - contractors by monitoring and ensuring that the sub-contractors employ with the payment of social security dues properly and in a timely manner and provide a safe and healthy working conditions.

In addition, as per the Suppliers' Charter, suppliers are required to declare and to ensure that they strictly respect the human rights of their employees.

10. Assessments for the year:

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

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

Not Applicable.

Leadership Indicators

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

All concerned employees are provided with consistent training to effectively handle and address risks or concerns. They are well equipped to take appropriate corrective action, if any.

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

The Company ensures that employees' rights are respected, even as it promotes active dialogues with all its employees. As per the Suppliers' Charter, suppliers are required to declare and to ensure that they strictly respect the human rights of their employees.

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?

Largely our workplaces are accessible, and we are continuously upgrading infrastructure to better accommodate visitors with disabilities.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	29.17%
Discrimination at workplace	We conduct external audits of key value chain partners through recognized frameworks such as SMETA and EcoVadis, deployed as and when required. Alternatively, our internal audit mechanism evaluates key partners across five pillars - Quality, Environment, Health & Safety, Social Compliance, and Sustainability. These assessments helps to ensure that our partners align with our commitment to ethical and responsible business conduct
Child Labour	
Forced Labour/Involuntary Labour	
Wages	

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

There were no significant risk/concerns arising from the assessment during the year.

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

Essential Indicators

1. Details of total energy consumption (in Megajoules (MJ)) and energy intensity, in the following format:

Parameter	FY 2025-26	FY 2024-25
From renewable resources		
Total electricity consumption (A)	60962400	72489600
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	60962400	72489600
From non-renewable resources		
Total electricity consumption (D)	243820800	256190400
Total fuel consumption (E)	202964400	230691600
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	446785200	486882000
Total energy consumed (A+B+C+D+E+F)	507747600	559371600
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	0.0167802181	0.0204346784
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	0.3413096363	0.4221804547
Energy intensity in terms of physical output*	-	-

Note: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF which is 20.34 for India.

*Owing to the Company's diverse product portfolio, establishing a uniform metric for physical output is not feasible for the purpose of intensity calculation.

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

Yes, Reasonable assurance has been undertaken by SGS India Private Limited for the BRSR Core indicators for FY 2025-26.

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, the Company does not have any site identified as DCs under PAT scheme.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	162986	143624
(iii) Third party water	-	24010
(iv) Seawater / desalinated water	-	-
(v) Others	-	1210
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	162986	168844
Total volume of water consumption (in kilolitres)	162986	168844

Parameter	FY 2025-26	FY 2024-25
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	0.0000053864	0.0000061681
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	0.0001095597	0.0001274342
Water intensity in terms of physical output*	-	-

Note: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF which is 20.34 for India.

*Owing to the Company's diverse product portfolio, establishing a uniform metric for physical output is not feasible for the purpose of intensity calculation.

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

Yes, Reasonable assurance has been undertaken by SGS India Private Limited for the BRSR Core indicators for FY 2025-26.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment - Discharged after primary treatment i.e. neutralisation	1300	1360
(v) Others	-	-
- No treatment	-	-
- With treatment	-	-
Total water discharged (in kilolitres)	1300	1360

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

Yes, Reasonable assurance has been undertaken by SGS India Private Limited for the BRSR Core indicators for FY 2025-26.

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

Yes. All manufacturing sites comply to Zero Liquid Discharge. Domestic effluents are treated with Sewage Treatment Facility, treated output is used for gardening, Industrial effluents are treated with Effluent Treatment Facility, output is partially taken back into system, remaining is used for gardening purpose or sent to third parties as mandated by the consent conditions.

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

Parameter	Unit	FY 2025-26	FY 2024-25
NOx	ug/m ³ (micrograms)	17	18
SOx		10	11
Particulate matter (PM)		42	44
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		Below detectable limits	Below detectable limits
Hazardous air pollutants (HAP)		-	-
Others		-	-

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, the Company did not carry out an independent assessment by an external agency.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	34946	21953
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	48087	53183
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)		0.0000027441	0.0000030079
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)		0.0000558154	0.0000621423
Total Scope 1 and Scope 2 emission intensity in terms of physical output*		-	-

Note: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF which is 20.34 for India.

*Owing to the Company's diverse product portfolio, establishing a uniform metric for physical output is not feasible for the purpose of intensity calculation.

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

Yes, reasonable assurance has been undertaken by SGS India Private Limited for the BRSR Core indicators for FY 2025-26.

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

Diesel replaced by Piped Natural Gas ("PNG") for oven heating, 27% reduction in CO₂ emission from the process compared on Year-Over-Year basis.

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	2913	9
E-waste (B)	0.215	-
Bio-medical waste (C)	0.013	0.200
Construction and demolition waste (D)	-	-
Battery waste (E)	0.426	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	810	711
Other Non-hazardous waste generated (H)	26377	5741
Total (A+B + C + D + E + F + G + H)	30100.654	6461.200
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	0.0000009948	0.0000002360
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	0.0000202333	0.0000048695
Waste intensity in terms of physical output*	-	-
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	24015.426	5186
(ii) Re-used	5275.215	-
(iii) Other recovery operations	-	371
Total	29290.641	5557
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	810.013	-
(ii) Landfilling	-	688
(iii) Other disposal operations	-	-
Total	810.013	688

Note: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF which is 20.34 for India.

*Owing to the Company's diverse product portfolio, establishing a uniform metric for physical output is not feasible for the purpose of intensity calculation.

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

Yes, reasonable assurance has been undertaken by SGS India Private Limited for the BRSR Core indicators for FY 2025-26.

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.

Production residues are systematically segregated, classified, and recycled back into the production process. Hazardous waste is disposed of in compliance with applicable Hazardous Waste Management Rules through authorized vendors and Treatment, Storage, and Disposal Facilities ("TSDFs"). The Company has obtained Extended Producer Responsibility ("EPR") registration for plastic waste management.

E-waste is managed through a buy-back program with authorized handlers.

The Company also systematically identifies and replace chemicals with safer and environment friendly chemicals such as acetone used in the cloth finishing process replaced with a safer alternative called Green C, made from natural orange peel extract, also more environmentally friendly.

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:

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
GNO does not currently have any offices or factories located in/around ecologically sensitive areas			

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
No projects were implemented in FY 2025-26					

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

Sr. 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
Yes, the Company complies to all the applicable environmental laws/regulations/guidelines in India				

Leadership Indicators

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

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

(i) **Name of the area:** All sites of GNO.

(ii) **Nature of operations:** Manufacturing of abrasives, ceramic and plastic etc.

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

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	162986	143624
(iii) Third party water	-	24010
(iv) Seawater/desalinated water	-	-
(v) Others	-	1210
Total volume of water withdrawal (in kilolitres)	162986	168844
Total volume of water consumption (in kilolitres)	162986	168844
Water intensity per rupee of turnover (Total water consumption/turnover)	0.0000053864	0.0000061681
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into surface water	-	-
- No treatment	-	-
- With treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment	-	-
(in) Sent to third-parties	-	-
- No treatment	-	-
- With treatment - Primary treatment	1300	1360
(v) Others	-	-
- No treatment	-	-
- With treatment	-	-
Total water discharged (in kilolitres)	1300	1360

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, the Company did not carry out an independent assessment by an external agency.

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

Parameter	Unit	FY 2025-26	FY 2024-25
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	-	-
Total Scope 3 emissions per rupee of turnover	-	-	-

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, the Company did not carry out an independent assessment by an external agency.

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.

GNO does not currently have any offices or factories located in ecologically sensitive areas.

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 the initiative
1	Volatile Organic Compounds release control during coating process	Volatile Organic Compounds emission area contained with provision of an enclosure and later they are evacuated by suction and passing through wet scrubber	Significantly minimized the exposure of operators and workers to Volatile Organic Compounds, also improved work place hygiene

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

Each business have separate Business Continuity Plan ("BCP") to meet their needs. It broadly covers the following components

- (a) Preventive crisis management plans for every location.
- (b) Disaster recovery planning for IT applications and infrastructure.
- (c) Situation specific business level BCP.
- (d) Comprehensive communication strategy that effectively reaches and informs various teams within the organisation.

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.

GNO ensures that there are no adverse impacts on the environment arising from its value chain.

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

29.17%.

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

- a. By the listed entity: Nil

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.

GNO is affiliated with two trade and industry chambers.

(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.

Sr. No	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations(State/National)
1.	Bombay Chamber of Commerce and Industry	State
2.	Confederation of Indian Industry (CII)	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
There were no cases of anti-competitive conduct during the reporting period		

Leadership Indicators

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

Sr. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/Half yearly/Quarterly/ Others - please specify)	Web Link, if available
1.	The Company actively promotes sustainability and consistently makes efforts to address specific concerns related to sustainable business practices	By means of trade and industry associations	No. This involves engaging stakeholders consultations through relevant trade and industry association	Reviewed by the relevant business team on as and when basis	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
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SIA was not applicable in the reporting year

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
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Rehabilitation and Resettlement ("R&R") was not applicable in the reporting year

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

A contact number as well as a contact email, are available for receiving complaints and feedback. Additionally, the Company's representatives directly receive such feedback and complaints. To ensure prompt responses, dedicated teams within the business are responsible for managing all the received feedback and complaints. Please refer to [Section A, Sub-section VII, Question 25](#) for the details.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/small producers	28%	22%
Directly from within India	85%	69%

Note: Reasonable assurance has been undertaken by SGS India Private Limited for the BRSR Core indicators for FY 2025-26.

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

Location	FY 2025-26	FY 2024-25
Rural	1.43%	5.6%
Semi-urban	16.97%	18.2%
Urban	8.96%	3.4%
Metropolitan	72.64%	72.6%

(Places are categorized as per RBI Classification System-rural/semi-urban/urban/metropolitan)

Note: Reasonable assurance has been undertaken by SGS India Private Limited for the BRSR Core indicators for FY 2025-26.

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
-	-

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

Sr. No.	State	Aspirational District	Amount spent (In INR)
Please refer to the Corporate Social Responsibility ("CSR") Annual Report , included as part of the Board's Report, which provides details on the CSR projects undertaken by the Company in the FY 2025-26			

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? (Yes/No) No, Contracts are awarded based on merit.

(b) From which marginalized/vulnerable groups do you procure? Not Applicable.

(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:

Sr. No.	Intellectual Property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
All Intellectual Property Rights ("IPR") are owned by Compagnie de Saint-Gobain				

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
-	-	-

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Promoting education, including special education and employment-enhancing vocational skills, especially among children, women, the elderly, and the differently abled, as well as livelihood enhancement and rural development projects	27434	100%

Please refer to the [Corporate Social Responsibility \("CSR"\) Annual Report](#), included as part of the Board's Report, which provides details on the CSR projects undertaken by the Company in the FY 2025-26.

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.

GNO has implemented a process to effectively handle customer complaints and feedback that are received through various channels. These channels include a toll-free number, a contact page on the Company's website, feedback and complaints received through email, customer care cell and those received directly by the Company's representatives via phone or other means. Each business unit is responsible for managing these complaints and feedback to ensure they are addressed promptly and resolved in a timely manner.

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	Nil
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	FY 2025-26		Remarks	FY 2024-25		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	3966*	-	-	4279*	-	-

*These complaints pertaining to functionality and commercial aspects.

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

	Number	Reasons for recall
Voluntary recalls	-	-
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.

Yes, the Company adheres to the SG Group's Cyber Security Policy, which is publicly accessible at https://www.saint-gobain.com/sites/saint-gobain.com/files/media/document/Saint-Gobain_2025_DEU_VA.pdf.

In alignment with the requirements of the Digital Data Protection framework, a Data Privacy Policy has been established and is available internally for access by Company employees.

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

Nil.

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

- a. **Number of instances of data breaches:** Nil.
- b. **Percentage of data breaches involving personally identifiable information of customers:** Nil.
- c. **Impact, if any, of the data breaches:** Nil.

Note: Reasonable assurance has been undertaken by SGS India Private Limited for the BRSR Core indicators for FY 2025-26.

Leadership Indicators

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

The information on products and services is available on the Company's website, www.grindwellnorton.co.in

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

The information is provided to customers pertaining to safe/responsible usage of product through outlined on the Packaging, Technical Data Sheet, Material Safety Data Sheet, Operation and Maintenance Manual as necessary.

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

GNO does not directly provide essential services, as defined in The Essential Services Maintenance Act, 1981. GNO takes measures to ensure that its customers experience minimal disruption to their operations and services. The Company maintains continuous communication with its customers to ensure the smooth running of their operations.

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

Yes, the Company complies with all relevant laws and regulations, including those related to product labelling. Also the Company carry out customer satisfaction survey relating to major products and significant locations of operations. The feedback is systematically analysed and actioned for continual improvement.

Independent Reasonable Assurance Statement

Independent Assurance Statement to Grindwell Norton Limited on its BRSR Core Report for FY 2025-26

The Board of Directors

Grindwell Norton Limited

5th level, Leela Business Park
Andheri-Kurla Road, Andheri (East)
Mumbai 400 059, India

Nature of Assurance

SGS India Private Limited (hereinafter referred to as 'SGS India') was engaged by Grindwell Norton Limited (the 'Company') to conduct an independent reasonable assurance of the Company's Business Responsibility and Sustainability Reporting (BRSR) (the 'Core Report') for the reporting period of April 1, 2025, to March 31, 2026. SGS India has conducted a Reasonable level of Assurance for the BRSR core indicators. This assurance engagement was conducted in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and ISAE 3410.

Reporting Framework

The Report has been prepared following

1. BRSR Core Framework for Assurance and ESG Disclosures for Value Chain (Circular No. HO/49/14/14(7)2025-CFD- POD2/I/3762/2026), dated 30 January 2026 circular.
2. Greenhouse Gas Protocol standard.

Intended Users of this Assurance Statement

This Assurance Statement is provided with the intention of informing all Grindwell Norton Limited internal and external Stakeholders.

Responsibilities

The information in the report and its presentation is the responsibility of the management of the Company. SGS India has not been involved in the preparation of any of the material included in the report.

Our responsibility is to express an opinion on the text, data, and statements within the defined scope of assurance, aiming to inform the management of the Company, and in alignment with the agreed terms of reference. We do not accept or assume any responsibility beyond this specific scope. The Statement shall not be used for interpreting the overall performance of the Company, except for the aspects explicitly mentioned within the scope.

Assurance Standard

SGS has conducted a Reasonable level of Assurance for BRSR core parameters under 9 ESG Attributes, including all essential indicators as specified under BRSR guidelines and amendments made as on date. This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (revised) and ISAE 3410 (Assurance Engagements other than Audits or Reviews of Historical Financial Information).

Our evidence-gathering procedures were designed to obtain a 'Reasonable' level of assurance, which is a high level of assurance in accordance with ISAE 3000(revised) standard, but is not absolute certainty. It involves obtaining sufficient appropriate evidence to support the conclusion that the information presented in the report is fairly stated and is free from material misstatements.

Statement of Independence and Competence

The SGS Group of companies is the world leader in inspection, testing, and assurance, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social, and ethical auditing and training; and environmental, social, and sustainability report assurance. SGS India affirms our independence from Grindwell Norton Limited, being free from bias and conflicts of interest with the organization, its subsidiaries, and stakeholders.

The assurance team was assembled based on their knowledge, experience, and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification, and GHG Validation Lead Auditors, and experience on the SRA Assurance.

Scope of Assurance

The assurance process involved assessing the quality, accuracy, and reliability of BRSR Core Indicators for the period April 1, 2025, to March 31, 2026.

The scope of verification covers the following aspects:

The reporting boundary includes 8 manufacturing facilities located at Mora, Nagpur, Bengaluru, Tirupati, Bated, Halol and Ambarnath (02 Units), and this is aligned with the GHG inventory consolidation approach.

Assurance Methodology

The assurance comprised a combination of desktop review, interaction with the key personnel engaged in the process of developing the report, on-site visits, and remote verification of data. Specifically, SGS India undertook the following activities:

- Assessment of the suitability of the applicable criteria in terms of their comprehensiveness, reliability, and accuracy.
- Interaction with key personnel responsible for collecting, consolidating, and calculating the BRSR core and essential indicators, and assessing the internal control mechanisms in place to ensure data quality.
- Application of analytical procedures and verification of documents on a sample basis for the compilation and reporting of the KPIs.
- Assessing the aggregation process of data at the Head Office level.
- Critical review of the report regarding the plausibility and consistency of qualitative and quantitative information related to the KPIs.

Limitations

SGS India did not come across any limitation to the agreed scope of the assurance engagement. SGS India verified data on a sample basis; the responsibility for the authenticity of the data entirely lies with the Company. The assurance scope excluded forward-looking statements, product- or service-related information, external information sources, and expert opinions. SGS India has not been involved in the evaluation or assessment of any financial data/performance of the company. Our opinion on financial indicators is based on the third-party financial reports audited by the Company. SGS India does not take any responsibility for the financial data reported in the audited financial reports of the Company.

The assurance scope excludes:

- Disclosures other than those mentioned in the assurance scope.
- Data reviews outside the operational sites as mentioned in the reporting boundary.
- Validation of any data and information other than those presented in "Findings and Conclusions."
- The assurance engagement considers an uncertainty of $\pm 5\%$ based on the materiality threshold for Assumption/estimation/measurement errors and omissions.
- The Company's statements that describe the expression of opinion, belief, aspiration, expectation, aim for the future intention provided by the Company, and assertions related to Intellectual Property Rights and other competitive issues.
- Mapping of the Report with reporting frameworks other than those mentioned in the Reporting Criteria above.
- Fugitive emission-related disclosures such as refrigerants and Purchase from Trading houses is not under the scope of assurance, as it's not reported by the company.

Findings and Conclusions

Based on the procedures we have performed and the evidence we have obtained, we are satisfied that the information presented by the Company in its report (as per the table below) is complete, accurate, reliable, fairly stated in all material respects, and is prepared in line with SEBI Guidelines and BRSR requirements.

The list of BRSR Core Indicators that were verified within this assurance engagement is given below:

S.No.	BRSR Core Attribute	BRSR Core Indicator
1.	Greenhouse gas (GHG) footprint	- Total scope 1 emissions - Total scope 2 emissions - GHG emission intensity (scope 1 +2)
2.	Water footprint	- Total water consumption - Water consumption intensity - Water discharge by destination and levels of treatment
3.	Energy footprint	- Total energy consumed % of energy consumed from renewable sources - Energy intensity
4.	Embracing circularity	- Plastic waste - E-waste - Bio medical waste - Construction and demolition waste - Battery waste - Radioactive waste - Other hazardous waste - Other non-hazardous waste - Total waste generated - Waste intensity - Each category of waste generated, total waste recovered through recycling, re- using or other recovery operations. - For each category of waste generated, the total waste disposed of by the nature of the disposal method
5.	Employee well-being and safety	- Spending on measures towards wellbeing of employees and workers –cost incurred as a % of total revenue of the company - Details of safety-related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)
6.	Enabling gender diversity in business	- Gross wages paid to females as % of wages paid. - Complaints on POSH
7.	Enabling inclusive development	- Input material sourced from MSMES/ small producers and from within India as % of total purchases (by value). - Job creation in smaller towns: Wages paid to persons employed in smaller towns (permanent or nonpermanent /on contract) as % of total wage cost
8.	Fairness in engaging with customers and suppliers	- Instances involving loss/breach of data of customers as a percentage of total data breaches or cybersecurity events. - Number of days of accounts payable
9.	Openness of business	- Concentration of purchases & sales done with trading houses, dealers, and related parties. - Loans and advances & investments with related parties

For and on behalf of SGS India Private Limited

Kalpesh Thombare

Technical Reviewer
National Manager
ESG & Sustainability Services, SGS India.
May 8, 2026

Muskan Jain

Lead Verifier: ESG & Sustainability Services, SGS India
Team Members:
Chirag Bafna, Tushar Girigosavi, Anisha Udaykumar, John Wesley
May 8, 2026