COSMOS

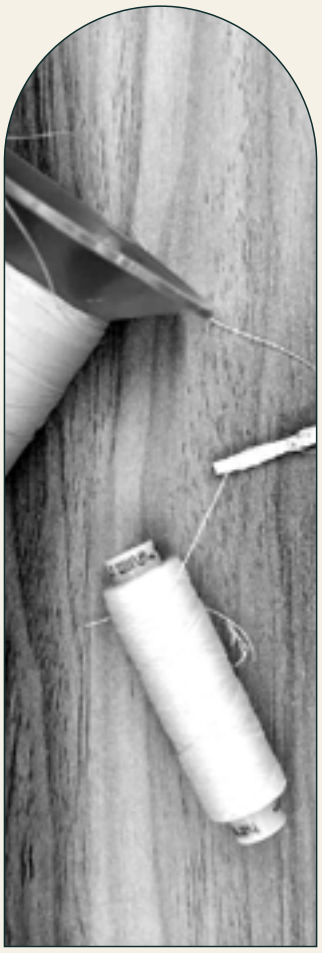
FOUR PILLARS



ENVIRONMENT



PEOPLE



SUPPLY CHAIN
AND ETHICS



GOVERNANCE

Weaving Responsibility into Every Stitch.

Sustainability Report

NAGPADA, MUMBAI

FY 2025-26

COSMOS FASHION ARTS LLP

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Picture 1

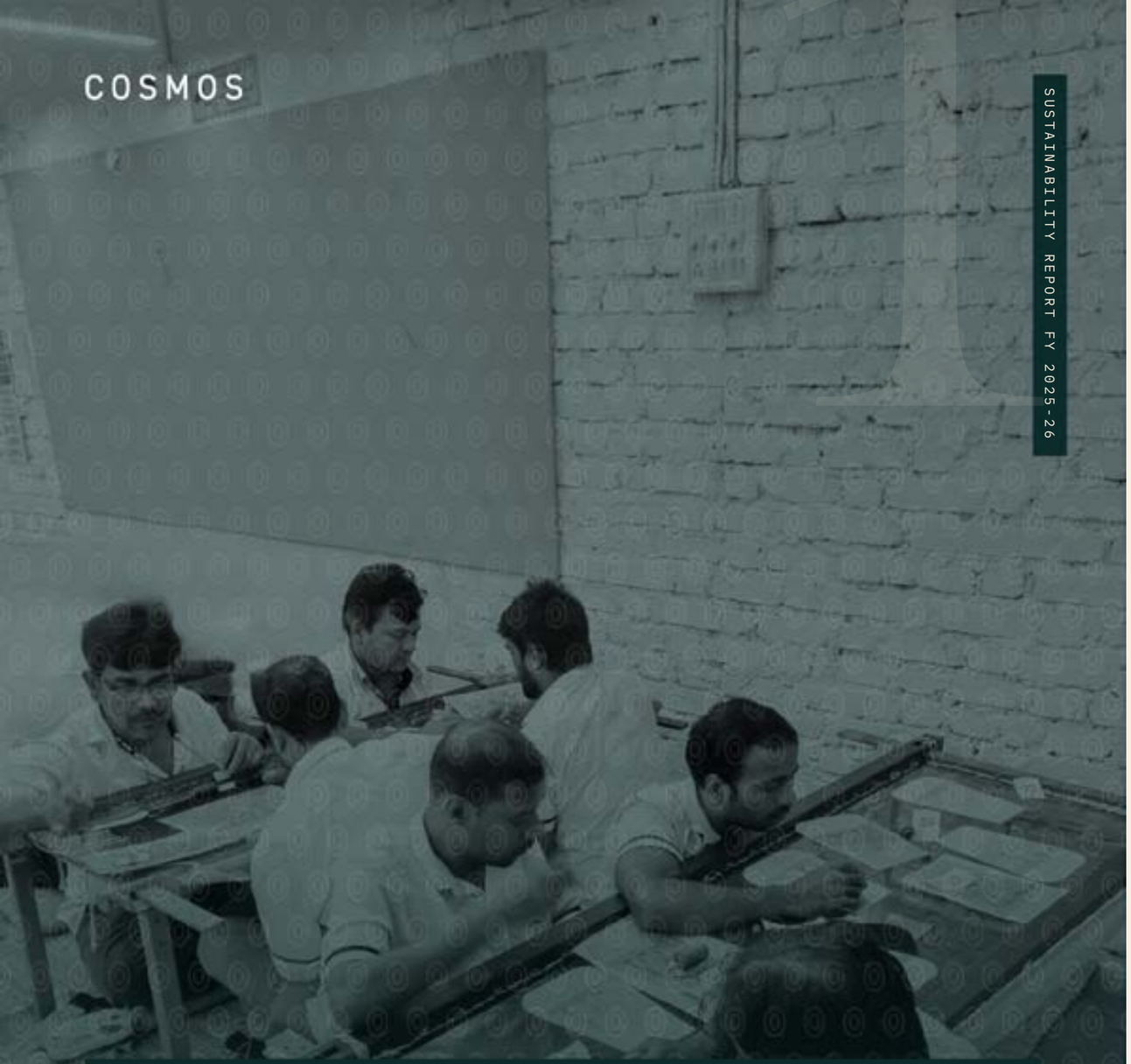
HOW TO READ THE TABLES

205,301	A figure for the year, with its source beside it in the table.
0	A nil result, such as no lost-time injuries in the year.

PART ONE

Our business and this report

1 Opening statement
2 Guiding principles
3 About this report
4 A message from the partner
5 Leadership and governance
6 Who we are and what we do
7 The year in figures
8 Highlights



SUSTAINABILITY REPORT FY 2025-26

01

Opening statement

Our year in brief.

We are Cosmos Fashion Arts LLP, a hand embroidery business with one licensed factory in units 1 to 12 on the tenth floor of Ozone Biz Centre, Nagpada, Mumbai Central. We were incorporated on 21 July 2025, and FY 2025-26 is our first reporting year as a limited liability partnership.

Our unit used 205,301 kWh of grid electricity in FY 2025-26, and no fuel is burned on the premises. Emissions from the electricity we buy (Scope 2) were 145.76 tCO2e, the baseline for a reduction pathway in our FY 2026-27 report. We withdrew 4,598 kilolitres (KL) of municipal water, against 4,485 KL in FY 2024-25.

Our people worked 919,448 hours in the year with no fatality, no lost-time injury and no restricted work case. On 27 January 2026 a certifying surgeon examined 275 workers and certified all 275 fit. Each of the 30 employees in our January 2026 living wage survey was paid INR 25,470 a month, against a living wage of INR 22,592.17.

Our policies give every worker a route for a complaint and the freedom to form and join a union, and they set salary payment before the seventh of every month. During FY 2025-26 the business held certification to seven management system standards, among them ISO 14001, ISO 45001 and SA 8000.

Grid electricity
205,301 KWH
Two meters, Apr 2026 bills

Scope 2 emissions
145.76 TCO2E
CEA factor 0.710 tCO2e per MWh

Municipal water
4,598 KL
Company water records, twelve months

Non-hazardous waste
1.432 MT
Company waste records, the year

Workforce
437 PEOPLE
The GRI 2-7 table

Hours worked
919,448 HOURS
2,104 hours a head across 437

Certified fit
100% WORKERS
Statutory health register, 27 Jan 2026

Monthly wage paid
25,470 INR
Against a benchmark of INR 22,592.17



Picture 2

COSMOS

SUSTAINABILITY REPORT FY 2025-26

02

Guiding principles

Philosophy, vision, mission and values.

Our guiding philosophy is "Weaving Responsibility into Every Stitch." It states our belief that "true artistry lies in the balance between beauty, integrity, and accountability", and our vision, mission and five values follow from it.

Our vision is "To become the benchmark for responsible, artisan-led textile production", where "creativity, craftsmanship, and conscience coexist harmoniously." It continues: "We aspire to build a model of excellence that generates social and environmental value alongside commercial success, empowering our artisans and partners while contributing to a more equitable and sustainable global fashion ecosystem."

Our mission is "To preserve, promote, and elevate India's craft heritage by integrating ethical business practices, sustainable processes, and human-centered innovation. We are committed to empowering artisans through fair wages, safe working conditions, and continuous skill development, while delivering world-class quality to global brands. Through collaboration and accountability, we aim to create products that reflect purpose, precision, and pride in every stitch."

Five values guide how we run the unit and report our environmental, social and governance (ESG) performance. Sixteen policies set out how we work.

- Care is "Prioritizing the well-being of people and planet", through "safe workplaces and responsible environmental stewardship every day."
- Innovation is "Blending tradition with modern process improvements for lasting impact, creativity, and a forward-thinking approach to sustainable growth."
- Integrity is "Ethical, transparent, and compliant in all dealings, ensuring fairness, honesty, and accountability across every level of our organization."
- Accountability is "Measurable ESG progress, open reporting, and stakeholder engagement that reflect our commitment to continuous improvement and transparency."
- Respect is "For our artisans, employees, customers, and communities", "nurturing inclusivity, dignity, and collaboration in every relationship we build."

Weaving Responsibility into Every Stitch.

THE COMPANY'S GUIDING PHILOSOPHY

Care
A safe workplace and responsible stewardship of what the unit uses

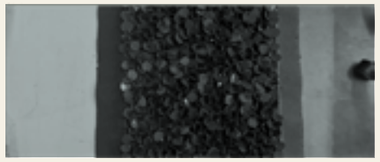
Innovation
Tradition joined to better process

Integrity
Ethical, transparent and compliant at every level

Accountability
Measurable progress, open reporting, engagement

Respect
For artisans, employees, customers and communities

Our five values.







Pictures 3, 4 and 5



03

About this report

With reference to the GRI Standards.

Cosmos Fashion Arts LLP reports here on its environmental, social and governance performance for the financial year 1 April 2025 to 31 March 2026. Published in May 2026, the report is annual; the next covers FY 2026-27.

3.1 Reporting entity

We are a limited liability partnership under the Limited Liability Partnership Act 2008. Our registered office is at 402 Raheja Xion, Dr Babasaheb Ambedkar Road, Jetha Compound, Byculla East, Mumbai 400027. The report covers the hand embroidery business at our Nagpada unit for the full year 1 April 2025 to 31 March 2026. We have conducted that business since our incorporation on 21 July 2025, and before that date the same business operated under the name Cosmos Crafts.

The report includes no subsidiary and no joint venture. Our electricity, water and waste figures for FY 2025-26 cover the whole year at the unit, including 1 April to 20 July 2025.

3.2 Boundary and period

The boundary is our factory at Ozone Biz Centre, Nagpada, Mumbai Central, and the company bike, on operational control. Its factory registration and licence were issued on 29 August 2025 and run to 31 December 2027. The registered office is a mailing address and sits outside the boundary. The reporting period matches our financial year.

3.3 Framework

Cosmos Fashion Arts LLP has reported the information cited in its GRI content index for the period 1 April 2025 to 31 March 2026 with reference to the GRI Standards. We apply GRI 1: Foundation 2021, and no GRI sector standard has been applied. We map our results to five United Nations Sustainable Development Goals and to the ten principles of the United Nations Global Compact, to which we are not a signatory.

3.4 Basis of preparation

Electricity is the metered consumption of our two meters, taken from the bills of the Brihanmumbai Electric Supply and Transport Undertaking. Scope 2 emissions apply the Central Electricity Authority's rate of 0.710 tCO2e per MWh to 205.301 MWh, and the market-based figure equals the location-based one. Accredited laboratories tested ambient air, noise, illumination and drinking water. Safety, welfare and grievance figures come from our statutory and internal registers.

3.5 Multi-year series

Tables T41 and T42 give four years, FY 2022-23 to FY 2025-26, and T43 the three earlier years. The three earlier years are those of the same business at the same premises before our incorporation. Earlier electricity is the published figure. No prior-period figures have been changed.

3.6 Scope exclusions

The report contains no financial disclosure: no turnover, no economic value generated and distributed, and no ratio against a financial denominator. Performance is stated in totals, and the data pack also gives three ratios per employee, for energy, greenhouse gas emissions and water withdrawal. Wages appear where they bear on our workers, from our living wage survey of January 2026.

3.7 Assurance

Section 24 is reserved for the independent assurance statement over selected disclosures in this report. It names the provider, the disclosures covered, the standard applied and the basis of its conclusion.

3.8 Contact

We welcome questions and comments on the report and on our performance. Please write to Cosmos Fashion Arts LLP at the licensed unit. The address is A-Unit No. 1 to 12, 10th Floor, Ozone Biz Centre, C.S. No. 227, Ashirwad CHS Ltd, A Wing, Jahangir Boman Behram Marg, Nagpada, Mumbai Central, Mumbai 400008, Maharashtra, India.



Pictures 6, 7 and 8

Reporting period

12 MONTHS

1 Apr 2025 to 31 Mar 2026

Boundary

1 SITE

Twelve licensed units, Nagpada

Framework

GRI 2021

With reference to, GRI 1 Foundation

Certificates

7 STANDARDS

ISO 9001, 14001, 45001, 27001, 37001, 28000, SA 8000



Picture 9

04

A message from the partner

In the partner's words.

We were incorporated as Cosmos Fashion Arts LLP on 21 July 2025, and on 29 August 2025 we received our factory registration and licence, which run to 31 December 2027. Our karigars, who do our hand embroidery, and our staff worked 919,448 hours in the year with no lost-time injury.

Hand embroidery needs needles, thread and light, and our unit runs no boiler and no generator. On 25 November 2025 I signed our intimation to the Maharashtra Pollution Control Board (MPCB), and the MPCB White category consent acknowledgement places the unit in the lowest pollution-potential class. We drew 205,301 kWh of grid electricity, and at the Central Electricity Authority's rate that gives Scope 2 emissions of 145.76 tCO2e.

That figure is our baseline, and our FY 2026-27 report will set a reduction pathway against it. We withdrew 4,598 kilolitres (KL) of municipal water for domestic use, against 4,485 KL in FY 2024-25. Ambient air, noise and illumination at the unit tested inside their limits during the year.

In January 2026 we asked 30 employees what their households spend, and each was paid above the living wage their own budgets give. We will extend that survey to the whole workforce in FY 2026-27 and repeat it every year. Every worker the certifying surgeon examined on 27 January 2026 was certified fit.

Everyone present was accounted for at both documented fire drills, on 13 October 2025 and 23 January 2026. We had 3 first aid cases and 1 case of occupational ill health in the year. Our safety committee has 8 members, 4 of them workers, and met on 8 January 2026.

Two complaints reached us in the year. A hotline complaint on 16 February 2026 reported no water, and on 20 February 2026 we installed a reverse osmosis unit and closed it. The second, a letter found in the suggestion box on 19 December 2025, complained about a supervisor's communication. From FY 2026-27 we will report the outcome of every grievance we receive.

During the year the business held certification to seven management system standards, among them ISO 45001 for occupational health and safety and SA 8000 for social accountability. The SA 8000 certificate expired on 2 March 2026, and the ISO 9001, ISO 14001 and ISO 45001 certificates on 17 April 2026. The information security and anti-bribery certificates run to 31 August 2028, and the supply chain security certificate to 15 October 2028.

I thank our karigars, who sat the medical examination, answered the household survey and left the floor in good order at both drills.

Vinod Maganlal Shah

Partner, Cosmos Fashion Arts LLP

> Hand embroidery needs needles, thread and light, and our unit runs no boiler and no generator.
>
> VINOD MAGANLAL SHAH, PARTNER



Picture 10



05

Leadership and governance

And who answers for it.

Vinod Maganlal Shah, a partner of Cosmos Fashion Arts LLP, signed our intimation to the Maharashtra Pollution Control Board (MPCB) on 25 November 2025. Our safety committee has 8 members, 4 of them workers, and met on 8 January 2026. In FY 2026-27 our partners will adopt by resolution the eleven policies issued by Cosmos Crafts Pvt. Ltd. and reissue them under our own document control.

5.1 The people who lead and run the site

We are a limited liability partnership, and authority rests with our partners. Vinod Maganlal Shah signs for us as LLP Partner. The Occupier of the factory under the Factories Act 1948 is Md. Motaher Md Taher Hossain, who made the declaration on our annual return on 10 January 2026. He and Taher Hossain prepared and approved the eleven policies issued by Cosmos Crafts Pvt. Ltd. in March 2025.

Amit Patwa, Senior Manager, chairs the safety committee, and Darshan Chaudhari, Compliance Manager, is its secretary. Muskan Indu Pansare, Compliance Assistant, is a member of the safety committee. Adv. Sayali Mangale is the external member of our Internal Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013 (POSH).

Darshan Chaudhari has opened the suggestion box as management representative since November 2025, taking over from Mayur Shetty, who held the role from July to October 2025. Golam Hossian countersigns every opening as worker representative. Our Whistleblower and Vigil Mechanism Policy names Mangesh Khanvilkar as Ombudsman, at our licensed premises.

Named officers and committee roles.

5.2 Oversight during the year

On 8 January 2026 the safety committee checked the fire alarms, extinguishers, sprinklers, emergency lights, first aid box and evacuation plan, and found them in order. It recorded no accident in November, December or January to that date.

The POSH Internal Committee has nine members. It met on 17 January, 17 April, 30 July and 10 October 2025, and held an awareness programme on each of those dates. It received no complaint of sexual harassment in calendar 2025.

Our Ethics Policy governs the disclosure of conflicts of interest, and our Whistleblower and Vigil Mechanism Policy is the route for raising a critical concern. Workers also raise concerns through the suggestion box, a hotline and a daily complaint register.

5.3 Our registrations

Our Certificate of Incorporation, factory registration and licence, laboratory certificates and five of our policies are issued in the name Cosmos Fashion Arts LLP. The MPCB Mumbai I sub-regional office accorded the MPCB White category consent acknowledgement on our partner's intimation of 25 November 2025. The acknowledgement places the unit in the lowest pollution-potential class and states no validity period.

5.4 The policy framework

We work under sixteen policies in two document series. Five are in our own series, revised on 1 September 2025. They are the Grievance Procedure and Policy, the Freedom of Association Policy, the Environment Management Procedure, the Remuneration Policy and the Whistleblower and Vigil Mechanism Policy.

Under our Remuneration Policy we pay salaries before the seventh of every month. Our Grievance Procedure and Policy makes the Compliance Manager responsible for handling grievances. Our Environment Management Procedure takes SA 8000:2014 and ISO 14001 as its reference standards. Our Freedom of Association Policy records that no workers union is formed at the site, and no collective bargaining agreement is in force.

The other eleven policies were issued by Cosmos Crafts Pvt. Ltd. in March 2025 and apply at our unit. They cover customer health and safety, child labour prevention, diversity, equity and inclusion, environment, ethics, and information safety and data retention. The rest cover labour and human rights, living wage, product end of life, procurement and whistleblowing.

The set therefore holds two whistleblower policies and two environment documents. By 31 December 2026 we will withdraw or adopt the second whistleblower policy, so that one route reaches every worker.

Our Sustainable Procurement Policy sets supplier requirements on environmental management systems, the core conventions of the International Labour Organization

Who leads, who runs the floor, and where workers are heard



Three of the named roles TABLE T15

Vinod Maganlal Shah

LLP Partner, signing the intimation behind the MPCB White category consent acknowledgement

Amit Patwa

Safety Committee Chairman, Senior Manager

Darshan Chaudhari

Safety Committee Secretary, Compliance Manager

Mangesh Khanvilkar

Ombudsman under the Whistleblower and Vigil Mechanism Policy

TABLE T15

ROLE	NAMED INDIVIDUAL	EVIDENCED BY	PERIOD
LLP Partner, signing the intimation behind the MPCB White category consent acknowledgement	Vinod Maganlal Shah	MPCB White category consent acknowledgement	25 November 2025
Safety Committee Chairman, Senior Manager	Amit Patwa	Safety committee minutes	January 2026
Safety Committee Secretary, Compliance Manager	Darshan Chaudhari	Safety committee minutes	January 2026
Compliance Assistant, safety committee member	Muskan Indu Pansare	Safety committee minutes	January 2026
External member, POSH Internal Committee	Adv. Sayali Mangale	POSH annual return	Calendar 2025
Management representative for the suggestion box	Mayur Shetty	Suggestion box log	July to October 2025
Management representative for the suggestion box	Darshan Chaudhari	Suggestion box log	November 2025 onward
Worker representative for the suggestion box	Golam Hossian	Suggestion box log	Every opening in the year
Ombudsman under the Whistleblower and Vigil Mechanism Policy	Mangesh Khanvilkar	Named in the policy, at the licensed premises, with a telephone number	Policy revised 1 September 2025

TABLE T15 CONTINUES ON THE NEXT PAGE

TABLE T15, CONTINUED

ROLE	NAMED INDIVIDUAL	EVIDENCED BY	PERIOD
Author and approver of the eleven Cosmos Crafts policies	Taher Hossain and Md. Motaher Hossain	The policy control blocks. Md. Motaher Hossain is the Occupier of the factory and signed the predecessor report as Managing Director of Cosmos Crafts	March 2025
Occupier of the factory	Md. Motaher Md Taher Hossain	Factories Act annual return, opening block and the declaration dated 10 January 2026; the predecessor report is signed by Md. Motaher Hossain as Managing Director	Calendar 2025, declared 10 January 2026

(ILO) and SA 8000. Our Ethics Policy asks new tier one suppliers to complete documented anti-corruption training. We will screen our tier one suppliers against those requirements by FY 2027-28.

Our sixteen policies.

Each revision is printed as the document's control block gives it.

TABLE T06

POLICY	DOCUMENT CONTROL	ISSUE DATE	REVISION	NAMED ENTITY	ADOPTION BY THE LLP
Grievance Procedure and Policy	On file	Dated by revision	0.1, revised on 1 September 2025	Cosmos Fashion Arts LLP	Established
Freedom of Association Policy	On file	Dated by revision	0.1, revised on 1 September 2025	Cosmos Fashion Arts LLP	Established
Environment Management Procedure	On file	Dated by revision	0.1, revised on 1 September 2025	Cosmos Fashion Arts LLP	Established
Remuneration Policy	On file	Dated by revision	0.1, revised on 1 September 2025	Cosmos Fashion Arts LLP	Established
Whistleblower and Vigil Mechanism Policy	On file	Dated by revision	01, revised on 1 September 2025	Cosmos Fashion Arts LLP	Established
Customer Health and Safety Policy	On file	Policy date 16 March 2025	02	Cosmos Crafts Pvt. Ltd.	Applies at our unit; adoption by partners' resolution and reissue under the LLP's own document control is a target
Child Labour Prevention Policy	On file	Policy date 16 March 2025	02	Cosmos Crafts Pvt. Ltd.	Applies at our unit; adoption by partners' resolution and reissue under the LLP's own document control is a target

TABLE T06 CONTINUES ON THE NEXT PAGE

We display the POSH policy, our written safety and health policy and our safe working procedure on the notice board. Our Labor and Human Rights Policy of 16 March 2025 names certification to ISO 9001, ISO 14001, ISO 45001, ISO/IEC 27001 and ISO 37001, though the last two certificates we hold run from 1 September 2025. By 31 March 2027 we will tie that sentence to named certificates.

Md. Motaher Md Taher Hossain — Occupier of the factory, calendar 2025, declared 10 january 2026 — TABLE T15

TABLE T06, CONTINUED

POLICY	DOCUMENT CONTROL	ISSUE DATE	REVISION	NAMED ENTITY	ADOPTION BY THE LLP
Diversity, Equity and Inclusion Policy	On file	Policy date 16 March 2025	02	Cosmos Crafts Pvt. Ltd.	Applies at our unit; adoption by partners' resolution and reissue under the LLP's own document control is a target
Environment Policy	On file	Policy date 20 March 2025	02	Cosmos Crafts Pvt. Ltd.	Applies at our unit; adoption by partners' resolution and reissue under the LLP's own document control is a target
Ethics Policy	On file	Policy date 20 March 2025	02	Cosmos Crafts Pvt. Ltd.	Applies at our unit; adoption by partners' resolution and reissue under the LLP's own document control is a target
Information Safety and Data Retention Policy	On file	Policy date 20 March 2025	02	Cosmos Crafts Pvt. Ltd.	Applies at our unit; adoption by partners' resolution and reissue under the LLP's own document control is a target
Labor and Human Rights Policy	On file	Policy date 16 March 2025	02	Cosmos Crafts Pvt. Ltd.	Applies at our unit; adoption by partners' resolution and reissue under the LLP's own document control is a target
Living Wage Policy	On file	Policy date 16 March 2025	02	Cosmos Crafts Pvt. Ltd.	Applies at our unit; adoption by partners' resolution and reissue under the LLP's own document control is a target
Product End of Life Policy	On file	Policy date 20 March 2025	02	Cosmos Crafts Pvt. Ltd.	Applies at our unit; adoption by partners' resolution and reissue under the LLP's own document control is a target
Sustainable Procurement Policy	On file	Policy date 20 March 2025	02	Cosmos Crafts Pvt. Ltd.	Applies at our unit; adoption by partners' resolution and reissue under the LLP's own document control is a target
Whistleblower Policy	On file	Policy date 20 March 2025	02	Cosmos Crafts Pvt. Ltd.	Applies at our unit; adoption by partners' resolution and reissue under the LLP's own document control is a target



Picture 11

FIGURE 1

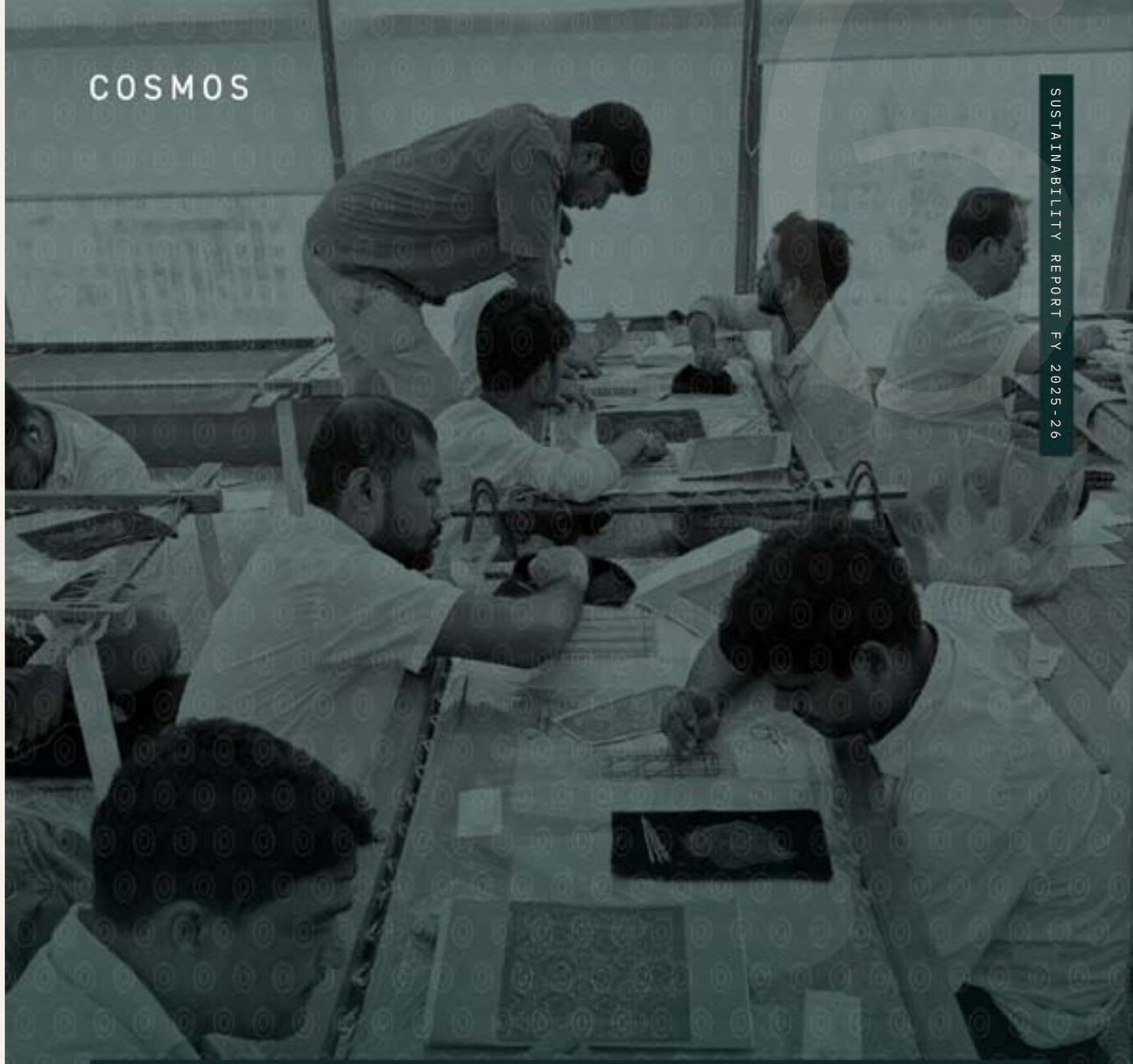
The sixteen policies, by document control

	IN THE LLP'S OWN NAME	IN A SECOND NAME	UNDER LLP DOCUMENT CONTROL
Grievance Procedure and Policy	■		■
Freedom of Association Policy	■		■
Environment Management Procedure	■		■
Remuneration Policy	■		■
Whistleblower and Vigil Mechanism Policy	■		■
Customer Health and Safety Policy		■	
Child Labour Prevention Policy		■	
Diversity, Equity and Inclusion Policy		■	
Environment Policy		■	
Ethics Policy		■	
Information Safety and Data Retention Policy		■	
Labor and Human Rights Policy		■	
Living Wage Policy		■	
Product End of Life Policy		■	
Sustainable Procurement Policy		■	
Whistleblower Policy		■	

Five policies carry the LLP's own document control. Eleven were adopted from the predecessor, Cosmos Crafts Pvt. Ltd., and will be reissued under the LLP's own control.



Picture 12



06

Who we are and what we do

On one floor at Nagpada.

Cosmos Fashion Arts LLP embroiders by hand for international fashion houses, from a single licensed factory on the tenth floor of Ozone Biz Centre at Nagpada, Mumbai Central. Our workers are karigars, the designation our registers give to hand embroidery workers, and they work by hand with needle, thread, beads and sequins.

6.1 Our story

We were incorporated on 21 July 2025 under the Limited Liability Partnership Act 2008, inside the reporting year. We received our factory registration and licence on 29 August 2025. On 25 November 2025 we declared the unit to the Maharashtra Pollution Control Board (MPCB) in the White category, the lowest pollution-potential classification. The board accorded the MPCB White category consent acknowledgement on that declaration.

6.2 The unit at a glance

- Our legal name is Cosmos Fashion Arts LLP, a limited liability partnership incorporated on 21 July 2025.
- Our registered office is at 402 Raheja Xion, Dr Babasaheb Ambedkar Road, Jetha Compound, Byculla East, Mumbai 400027.
- Our reporting boundary is the licensed factory on the tenth floor of Ozone Biz Centre, Jahangir Boman Behram Marg, Nagpada, Mumbai Central.
- Our factory registration and licence were issued on 29 August 2025 and run to 31 December 2027, for up to 500 workers on any one day and 500 horsepower.
- The business held certification to ISO 9001, ISO 14001 and ISO 45001 until 17 April 2026, and to SA 8000 until 2 March 2026.
- The business holds certification to ISO/IEC 27001 and ISO 37001 from 1 September 2025 to 31 August 2028, and to ISO 28000 from 16 October 2025 to 15 October 2028.

6.3 What we make and how

We make hand embroidery, made-ups and readymade garments, the products we declared to the MPCB in November 2025. Our annual return under the Factories Act 1948 describes the same activity as readymade garments and hand embroidery.

The workers the certifying surgeon examined on 27 January 2026 were in hand embroidery, housekeeping, security and clerical work. Our equal remuneration register grades hand embroidery work as skilled, semi-skilled and unskilled.

Our hazard identification and risk assessment of 2 January 2026 scores twenty-five hazards and sets a control against each. Among them are needlework posture, needle and bead handling, sequin spillage and long hours kneeling or squatting on the floor. For needlework we provide a thimble, glasses, a mask and gloves.

Our process burns no fuel and uses no process water. We use no chemicals in manufacturing. Our housekeeping staff use cleaning chemicals on the premises.

The work leaves fabric and cutting waste, plastic, and office and canteen waste, 1.432 MT in FY 2025-26. Our waste vendor, Nagfani Metal and Paper Mart, recorded 105.5 kg of general, fabric and food and sanitary waste on its nine collection sheets inside the year. On 26 December 2025 an authorised recycler collected a consignment of our end-of-life electrical equipment and signed the manifest for it.

We buy from 6 active suppliers, all of them local or regional. Our Sustainable Procurement Policy sets the environmental and social requirements they must meet.



Picture 13



Picture 14



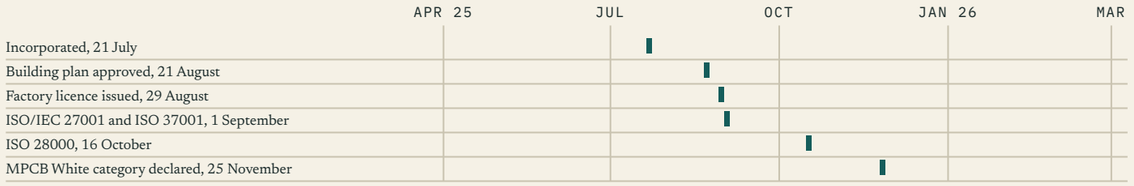
Picture 15



Picture 16

Licensed units	Licensed ceiling	Sanctioned load	Declared output
12 ON ONE FLOOR	500 WORKERS	140 KW	4,200 A MONTH
A-Unit No. 1 to 12, Ozone Biz Centre	And 500 horsepower, to 31 Dec 2027	Two supply accounts of 70 kW	MPCB consent product table; no unit stated

How the LLP was set up, 2025





Picture 17



07

The year in figures

Measured and reported.

We used 205,301 kWh of grid electricity in FY 2025-26, the year Cosmos Fashion Arts LLP was incorporated. Direct (Scope 1) emissions were 0.054 tCO2e, carried for a company bike, and emissions from purchased electricity (Scope 2) were 145.76 tCO2e. Our FY 2026-27 report will set a Scope 2 reduction pathway against this baseline.

We withdrew 4,598 kilolitres (KL) of municipal water in FY 2025-26, against 4,485 KL in FY 2024-25. Non-hazardous waste was 1.432 MT, against 2.055 MT in FY 2024-25. We recorded no fatality and no lost-time injury across 919,448 hours worked by permanent employees.

The Overview screen on YOUknit (Figure 2) sets out the year's greenhouse gas emissions for Scopes 1 to 3, grid electricity, water withdrawn and headcount, and charts emissions by year and by scope. Scope 3 scales our FY 2024-25 screening, and the headcount of 437 comes from our FY 2024-25 report (Methodology 25.1). Grid electricity for earlier years, and the Scope 2 part of their totals, rest on that report and do not compare with this year's (Methodology 25.3). Its FY 2025-26 figures are in Table T01, which names the record beside each.

FIGURE 2

YOUknit, Overview screen, FY 2025-26



During FY 2025-26 the business held certification to seven management system standards. The SA 8000 certificate expired on 2 March 2026, inside the year, and the ISO 9001, ISO 14001 and ISO 45001 certificates on 17 April 2026. The ISO/IEC 27001 and ISO 37001 certificates run to 31 August 2028, and the ISO 28000 certificate to 15 October 2028.

The year at a glance.

Environment.

People and governance.

Grid electricity at the licensed premises

205,301 KWH

Two meters, consumption history on the Apr 2026 bills

Scope 2 emissions

145.76 TCO2E

205.301 MWh at 0.710 tCO2e per MWh

Municipal water withdrawn

4,598 KL

Company water records, twelve monthly entries

Workforce

437 PEOPLE

Headcount in the LLP's GRI 2-7 table

The year in review

	APR 25	JUL	OCT	JAN 26	MAR
Ambient air, noise and light tested					
Drinking water tested					
Fire drills, every person out					
E-waste to an authorised recycler					
Risk assessment, 25 hazards					
Safety committee met					
Soft skills training, 59 signed					
Health examination, 275 fit					
Hotline complaint closed in 4 days					

432.1 TCO2E Scope 3 emissions, scaled from the FY 2024-25 screening TABLE T01

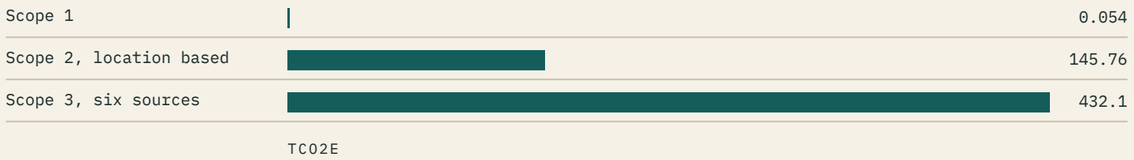
TABLE T01

MEASURE	FY 2025-26	BASIS
Grid electricity at the licensed premises	205,301 kWh	Consumption history on the April 2026 bills from the Brihanmumbai Electric Supply and Transport Undertaking for the two meters at the licensed premises
Scope 1 emissions	0.054 tCO2e	A company-owned petrol bike, our FY 2024-25 figure carried; our return records no petrol
Scope 2 emissions	145.76 tCO2e	205.301 MWh at 0.710 tCO2e per MWh, the weighted average rate published by the Central Electricity Authority, location-based; market-based is the same
Scope 3 emissions	432.1 tCO2e	Scaled from our FY 2024-25 screening: 463.6 tCO2e by fabric waste, 0.662 over 0.725 MT, and 8.8 tCO2e by workforce, 437 over 437
Total greenhouse gas emissions, Scopes 1 to 3	577.91 tCO2e	Scope 1 of 0.054, Scope 2 of 145.76 and Scope 3 of 432.1 tCO2e, summed
Municipal water withdrawn	4,598 KL	Company water records, the sum of twelve monthly entries. We will update our declared water use with the MPCB by 31 March 2027
Non-hazardous waste	1.432 MT	Company waste records for fabric and cutting, plastic, and general office and canteen waste. The site disposal register is reported separately, on its own scope
End-of-life electrical equipment	18 kg in three consignments	Company waste records; the December consignment went to Re-waste Management, Maharashtra Pollution Control Board authorisation on a manifest dated 26 Dec 2025. Manifesting every consignment is among our targets
Workforce size	437	Our published workforce figure, from our GRI 2-7 table. Counts of people present at events in the year run from 8 to 350, and the compliance return to the fire brigade records a total of 424 attendances at four POSH awareness programmes; the headcount target reconciles the counts into one figure
Hours worked	919,448	2,104 hours a head, our FY 2024-25 published figure, times 437
Fatalities, lost-time injuries, restricted work cases	— 0	Company health and safety records; safety committee minutes of 8 Jan 2026 record no accident in Nov, Dec and to that date; our SA 8000 return declares nil injured for calendar 2025
Workers examined and certified fit, 27 Jan 2026	275 of 275	Statutory health register, examination by the certifying surgeon under section 10(2)
Wage against our own basic-needs benchmark	INR 25,470 against INR 22,592.17	Living wage survey of 30 employees, January 2026
Sexual harassment complaints, calendar 2025	— Nil	POSH annual return dated 2 January 2026, received under a District Collector's office stamp
Management system certificates held by the business, issued in the name Cosmos Crafts	7 in force for part or all of FY 2025-26	ISO 9001, ISO 14001, ISO 45001, ISO/IEC 27001, ISO 37001, ISO 28000 and SA 8000, listed with bodies and dates under Certifications and registrations. The SA 8000 certificate expired on 2 March 2026, inside the year, and three expired on 17 April 2026. The ISO 28000 certificate runs to 15 October 2028
Independent assurance	Independent assurance statement at section 24	Independent Assurance Statement

18 kg End-of-life electrical equipment, in three consignments TABLE T01

FIGURE 3

The emissions position, tCO2e



Scope 1, 0.054 tCO2e from a company-owned petrol bike, is too small to draw to scale. Scope 3 scales our FY 2024-25 screening of six sources in five categories. The three scopes total 577.91 tCO2e.

TABLE T03

MEASURE	FY 2025-26	SOURCE AND NOTE
Grid electricity, Meter 1 (A-Unit 1 to 6)	92,519 kWh	April 2026 Brihanmumbai Electric Supply and Transport Undertaking bill, consumption history
Grid electricity, Meter 2 (A-Unit 7 to 12)	112,782 kWh	April 2026 bill from the electricity supplier, consumption history
Grid electricity, site total	205,301 kWh	Sum of the two meters
Renewable electricity generated or purchased	— Nil	The return declares on-site solar not applicable in every month, and both accounts with the electricity supplier are billed on the standard commercial tariff with no renewable purchase
Fuel combusted on site	— Nil	The MPCB White category consent acknowledgement records no combustion source
Scope 1 emissions	0.054 tCO2e	A company bike's FY 2024-25 figure, carried; our return records no petrol
Scope 2 emissions in tCO2e	145.76	205.301 MWh at the Central Electricity Authority's published rate of 0.710 tCO2e per MWh, location-based; market-based is the same
Water withdrawn	4,598 KL	Company water records, twelve monthly entries. We will update our declared water use with the MPCB by 31 March 2027
Water recycled or reused on site	— Nil	No treatment plant on the MPCB White category consent acknowledgement; company records mark effluent and sewage treatment sludge not applicable in all 48 months
Non-hazardous waste generated	1.432 MT	Company waste records for fabric and cutting, plastic, and general office and canteen waste
End-of-life electrical equipment	18 kg in three consignments, 1 manifested	Company waste records; manifest for the 26 Dec 2025 pickup
Ambient air rounds inside the year	2	21 Aug 2025 and 3 Nov 2025, all parameters within NAAQS limits
Ambient noise readings inside the year	2	63.4 and 53.8 dB(A) Leq daytime, both within the limit quoted by the laboratory
Illumination readings inside the year	1	372 lux at the working area, band 300 to 500 lux

TABLE T03 CONTINUES ON THE NEXT PAGE

TABLE T03, CONTINUED

MEASURE	FY 2025-26		SOURCE AND NOTE
Drinking water tests inside the year		1	12 Aug 2025, twelve of thirteen parameters recorded as conforming to IS 10500:2012; residual free chlorine below the limit of quantification
Fire mock drills documented inside the year		2	13 Oct 2025 and 23 Jan 2026, every person accounted for at both
Hazard identification and risk assessment	1, dated 2 Jan 2026		Twenty-five scored hazards in the LLP's name; review due 30 June 2026

TABLE T04

MEASURE	FY 2025-26	SOURCE AND NOTE
Workforce size	437	Our published workforce figure, from our GRI 2-7 table
Fatalities, employees and contractors	— 0	Company return
Lost-time injuries	— 0	Company return; the safety committee minutes and our SA 8000 return record no injury for the periods they cover
Restricted work cases	— 0	Company return
Days lost to injury	— 0	Company return
Regulatory fines or penalties for occupational health and safety	INR 0	Company return
Workers medically examined and certified fit, 27 Jan 2026	275 of 275	Statutory health register
Fire mock drills documented	2 in period, 13 Oct 2025 and 23 Jan 2026	Drill records; evacuation in 2 minutes 6 seconds and 1 minute 45 seconds, every person accounted for
Hazard identification and risk assessment	1, dated 2 Jan 2026	Twenty-five scored hazards in the LLP's name; review due 30 June 2026
Safety committee meetings documented in period	1, on 8 Jan 2026	Safety committee minutes, recorded as meeting 01 of committee 03
Safety committee members	8, of whom 4 are workers	Safety committee minutes
POSH awareness programmes, calendar 2025	4	POSH annual return
Sexual harassment complaints, calendar 2025	— Nil	POSH annual return
Suggestion box openings recorded in period	38 across nine of the twelve months, one letter found	Suggestion box log, July 2025 to March 2026; the letter of 19 December 2025 recorded a complaint against a supervisor about communication
Hotline complaints received and closed in period	1 received, 1 closed	Complaint via hotline table: no water on 16 February 2026, reverse osmosis unit installed, closed 20 February 2026
Worker complaints recorded on the daily register	*Nil on every working day*	Daily complaint register, June 2025 to January 2026, eight of the twelve months

TABLE T04 CONTINUES ON THE NEXT PAGE

TABLE T04, CONTINUED

MEASURE	FY 2025-26	SOURCE AND NOTE
Total training hours	196.5 hours	Our FY 2024-25 published training table
Management system certificates held by the business, issued in the name Cosmos Crafts	7 in force for part or all of FY 2025-26	ISO 9001, ISO 14001, ISO 45001, ISO/IEC 27001, ISO 37001, ISO 28000 and SA 8000; bodies and dates under Certifications and registrations
Anti-corruption, data privacy and ethics incident counts	— Nil	Management declaration; a register for each count is among our targets

Safety and worker voice TABLE T04

4
POSH awareness programmes, calendar 2025

38
Suggestion box openings recorded

196.5 hours
Training hours, FY 2024-25

8
Safety committee members, of whom 4 are workers

Injury counts, FY 2025-26 TABLE T04

0
Fatalities, employees and contractors

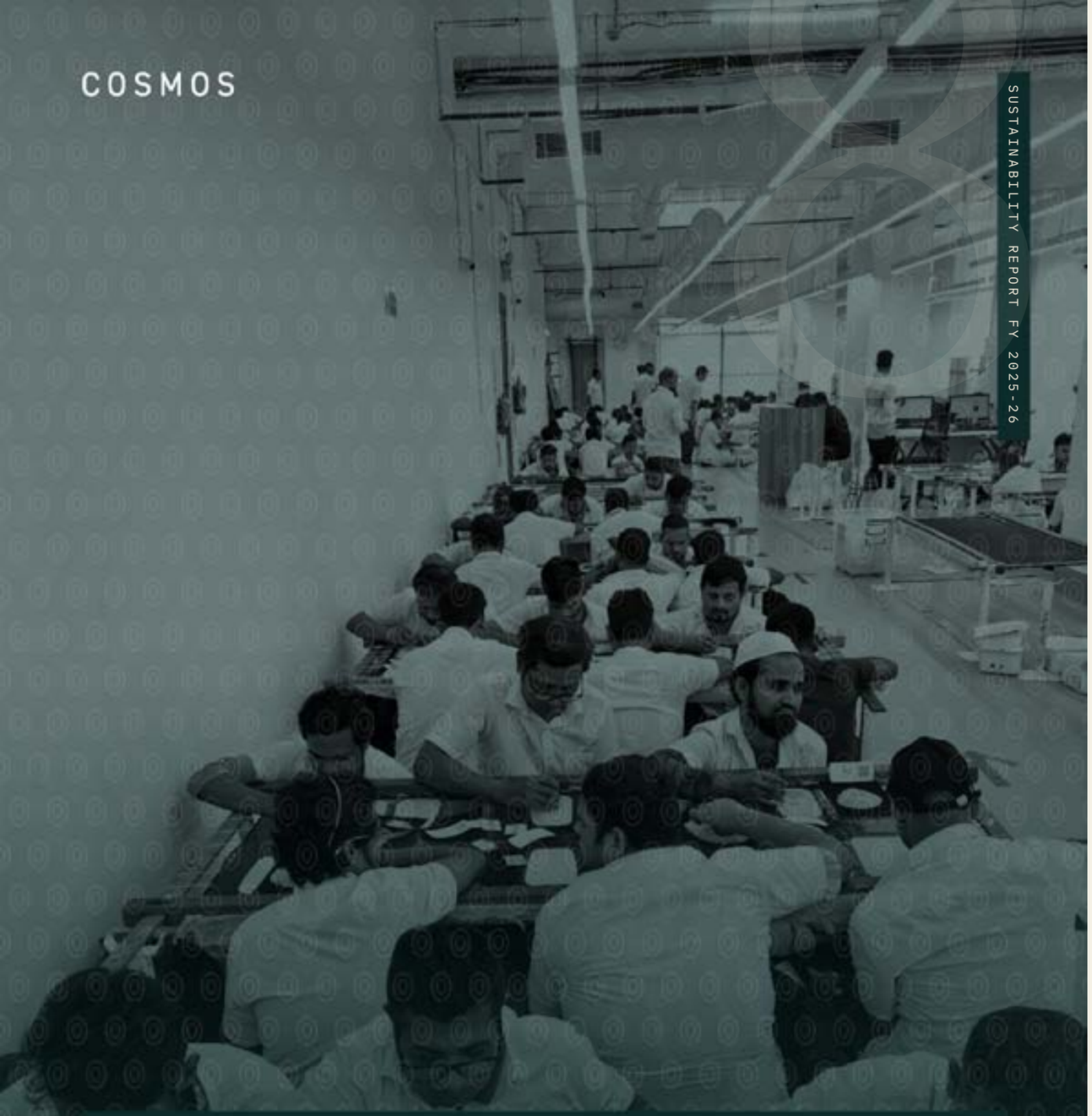
0
Lost-time injuries

0
Restricted work cases

0
Days lost to injury



Picture 18



08

Highlights

Environment, people and governance.

A certifying surgeon examined 275 workers on 27 January 2026 and certified all 275 fit, with no worker certified unfit or suspended. We recorded no fatality, no lost-time injury and no restricted work case in FY 2025-26, across the 919,448 hours worked by permanent employees.

Our direct (Scope 1) emissions were 0.054 tCO2e, carried for our bike. Purchased electricity (Scope 2) emissions were 145.76 tCO2e, from 205,301 kWh of grid electricity. We withdrew 4,598 KL of municipal water, against 4,485 KL in FY 2024-25, and generated 1.432 MT of non-hazardous waste, against 2.055 MT. Both ambient air monitoring rounds, on 21 August and 3 November 2025, found every parameter within the national limits.

Each of the 30 employees in our January 2026 living wage survey was paid INR 25,470 a month, against a computed living wage of INR 22,592.17. Our Internal Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013 received no complaint in calendar 2025. It held 4 awareness programmes that year.

Our fire drill of 13 October 2025 cleared the floor in 2 minutes 6 seconds, with 350 of 350 accounted for. The drill of 23 January 2026 took 1 minute 45 seconds, with 290 of 290 accounted for.

Our last published training total is 196.5 hours, counted across all of our programmes. Our community programme includes sapling planting, sponsorship of embroidery training for our craftsmen's children, and partnerships with local schools and non-governmental organisations. During FY 2025-26 the business held certification to seven management system standards, among them ISO 45001 for occupational health and safety and SA 8000 for social accountability.

Scope 1
0.054 TCO2E
Company-owned petrol bike

Air quality
2/2 IN LIMIT
Aug and Nov 2025

Drinking water
12/13 CONFORM
IS 10500:2012

E-waste
18 KG
Three consignments, one manifested

Lost-time injuries
0
Against 919,448 hours worked

Fastest evacuation
1:45 MIN
290 of 290 out, 23 Jan 2026

Safety committee
4 of 8 WORKERS
Minutes of 8 Jan 2026

POSH complaints
Nil 2025
After four awareness programmes



Picture 19

PART TWO

Strategy and materiality

9 Strategy and pillars

10 How we create value

11 Listening to those we affect

12 What matters most: materiality

13 Risks and opportunities

09

Strategy and pillars

Environment, people, supply chain and governance.

Cosmos Fashion Arts LLP runs one licensed hand embroidery factory at Nagpada, and our strategy to 2030 rests on four pillars: environment, people, supply chain and ethics, and governance. FY 2025-26, our first year as a limited liability partnership, is the baseline year for all four. The first phase of the programme runs to 31 March 2027.

Under environment, our baseline is 205,301 kWh of grid electricity and 145.76 tonnes of carbon dioxide equivalent (tCO2e) of Scope 2 emissions. We will set a Scope 2 reduction pathway against that baseline in our FY 2026-27 report. By 31 March 2027 we will set a quarterly calendar for air, noise, light and drinking water tests and update our declared water use with the Maharashtra Pollution Control Board. We will report a waste diversion rate in our FY 2027-28 report.

Under people, we recorded no fatality and no lost-time injury across 919,448 hours worked in FY 2025-26. Every one of the 30 employees in our January 2026 living wage survey was paid above the living wage built from their own household budgets. We will extend that survey to the whole workforce in FY 2026-27 and repeat it each year.

Our last published training total is 196.5 hours. By 31 March 2027 we will keep a training register that records the date, topic, duration and signed attendance of every session. In FY 2026-27 we will also open a near-miss reporting channel and report the count it receives.

Under supply chain and ethics, we buy from 6 active suppliers, all local or regional, and our Sustainable Procurement Policy sets the screening requirements. We will screen our tier-one suppliers against those requirements, on environmental and social criteria, in FY 2027-28. By 31 December 2026 we will confirm our Ombudsman's appointment in writing and start a case log for whistleblowing reports.

Under governance, sixteen policies govern how we work, and the business held certification to seven management system standards during FY 2025-26. By 31 March 2027 we will reissue eleven of those policies under our own document control, with signed employee and supplier acknowledgements. By the same date we will run a documented stakeholder consultation to validate our material topics.

Our first-phase targets and their dates.

Two further targets fall due on 31 March 2027. We will reconcile our headcount at 31 March 2026, by category and contract type, to our Employees' Provident Fund return for that month. We will also document in writing our relationship with Cosmos Crafts.

31 March 2027

TABLE T17

Due date of the headcount and of most other priority actions

Environment

Bills, meter readings and a disposal receipt for every consignment

People

One reconciled headcount, a safety record and a training register

Supply chain and ethics

Policies reissued in the LLP's name, a working whistleblower route

Governance

Entity relationships documented and the partners' decisions minuted

Our programme to 2030, under four pillars.

TABLE T17

TARGET	BY WHEN	WHY IT COMES FIRST
Produce a headcount as at 31 March 2026, by category and contract type, reconciled against the other counts taken in the year	31 March 2027	It unblocks the whole social section, every coverage percentage and every per-worker metric
Reconcile our headcount at 31 March 2026 to the provident fund return for that month	31 March 2027	It ties the workforce count to a statutory filing, and the other counts taken in the year reconcile to it
Document our relationship with Cosmos Crafts Pvt. Ltd.	31 March 2027	It sets out the basis for the prior-year comparatives

TABLE T17 CONTINUES ON THE NEXT PAGE

TABLE T17, CONTINUED

TARGET	BY WHEN	WHY IT COMES FIRST
Obtain twelve months of water bills or meter readings for FY 2025-26	31 December 2026	Bills or meter readings support the published withdrawal
Update our declared water use with the MPCB	31 March 2027	The declaration then states the water use of the site as it runs
Obtain a disposal receipt per consignment stating the recovery route, and record every consignment on the site register including any collected by a second vendor	31 December 2026	A receipt per consignment, including the December 2025 e-waste consignment, gives the recovery route and a waste diversion rate
Enter every injury and first aid case in the accident book and a first aid log, and reconcile the three first aid cases in our safety records with the nil injuries declared to the fire brigade	31 March 2027	The safety committee minutes refer to an accident book, and a first aid log puts each reported case on a dated record
Complete the half-yearly review of the physical hazard identification and risk assessment due 30 June 2026, and keep a record for each control it sets, beginning with portable electrical equipment testing and the annual building fire risk assessment	31 March 2027	A dated record for each control shows the assessment operating on the floor
Start a fire alarm check register and an extinguisher expiry record, as the 8 January 2026 safety committee meeting resolved	31 March 2027	The safety committee set both actions in January 2026
Reissue the order constituting the POSH Internal Committee in the name of Cosmos Fashion Arts LLP	31 March 2027	The committee has nine members, one of them external
Confirm the scheduled employment and zone we apply under the Minimum Wages Act	31 December 2026	It ties our declared rate to the notified total for our zone and grade
Build a complete training register with date, topic, duration and signed attendance for every session	31 March 2027	It supports the training disclosure under GRI 404-1 session by session
Recompute the FY 2025-26 Scope 2 tonnage on a Central Electricity Authority factor of the reporting year's own vintage, once the next version of the database is published	31 March 2027	Version 21.0, the latest published, covers years to FY 2024-25; the next version updates the factor
Set a monitoring calendar covering ambient air, noise, illumination and drinking water each quarter, and add night-time noise	31 March 2027	A quarterly calendar extends single-day results across the year, adds night-time noise and meets our six-monthly drinking-water frequency
Replace the MPCB White category consent acknowledgement with one that carries a number and a validity period	31 March 2027	A number and a validity period give the acknowledgement a reference and an end date
Reissue the eleven Cosmos Crafts policies under the LLP's own document control, with the employee and supplier acknowledgement pages signed, and add the certificate numbers and validity dates to the certification sentence in the Labour and Human Rights Policy	31 March 2027	It brings all sixteen policies under one document control, puts the acknowledgement pages into use and ties the certification sentence to named certificates

TABLE T17 CONTINUES ON THE NEXT PAGE

Due 31 December 2026

TABLE T17

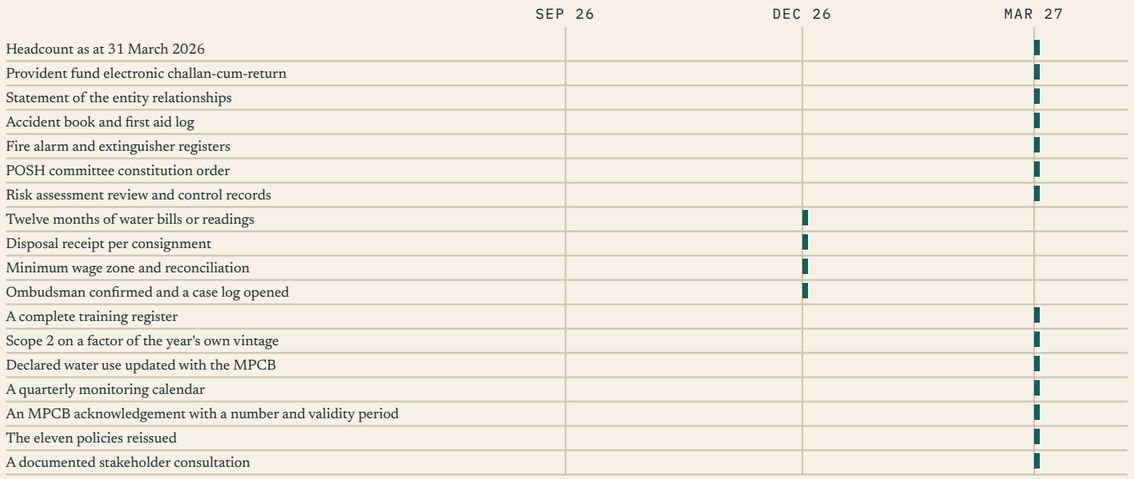
- Obtain twelve months of water bills or meter readings for FY 2025-26
- Obtain a disposal receipt per consignment stating the recovery route
- Confirm the scheduled employment and zone we apply under the Minimum Wages Act
- Confirm the Ombudsman's appointment in writing and open a case log

TABLE T17, CONTINUED

TARGET	BY WHEN	WHY IT COMES FIRST
Confirm the Ombudsman's appointment in writing and open a case log	31 December 2026	One route, to a named Ombudsman, reaches every worker
Run a documented stakeholder consultation and validate the material topic list	31 March 2027	A documented consultation tests the material topic list against stakeholder views

FIGURE 7

Eighteen priority actions, by the date each falls due



Each of the eighteen targets in Table T17 is marked on the date it falls due.



Pictures 20, 21 and 22



Pictures 23, 24 and 25

10

How we create value

What goes out.

We turn grid electricity, municipal water and embroidery materials into hand embroidery, made-ups and readymade garments through the skill of our karigars, the artisans at our frames. All of that work happens in one licensed factory at Nagpada, Mumbai Central. We publish no financial figures, so our model covers five capitals.

Our manufactured capital is that factory, which occupies twelve adjoining premises units on the tenth floor of Ozone Biz Centre under one factory licence valid to 31 December 2027. The licence allows up to 500 workers and 500 horsepower. Our Maharashtra Pollution Control Board (MPCB) White category consent acknowledgement records no boiler, no generator and no process water. White is the board's lowest pollution-potential class.

Our human capital is our workforce of 437, of whom 355 are semi-skilled and operational and 65 technical and skilled. Our last published training total is 196.5 hours. They work in hand embroidery, housekeeping, security and clerical roles, and apart from our canteen contractor's staff every worker on site is our employee.

Our intellectual capital is the hand embroidery skill itself, recorded by occupation in the statutory health register and by grade in the equal remuneration register. A soft skills session on 12 January 2026 covered household finance, health and work-life balance, leadership and communication for 59 karigars. The business held certification to seven management system standards, from ISO 9001 to SA 8000, during FY 2025-26.

Our natural capital is the water, energy and materials we draw on. We withdrew 4,598 kilolitres (KL) of municipal water in FY 2025-26, against 4,485 KL in FY 2024-25, all for domestic use. No fuel burns on site, and our Scope 2 emissions of 145.76 tonnes of carbon dioxide equivalent (tCO2e) are the baseline for a reduction pathway. Non-hazardous waste was 1.432 metric tonnes (MT), against 2.055 MT in FY 2024-25.

Our social and relationship capital lies in the channels our workers use to reach us and in our community programmes. Workers raise concerns through a suggestion box, a hotline, a daily complaint register and our Internal Committee on sexual harassment. Our community programmes cover sapling planting, embroidery training for craftsmen's children and partnerships with local schools and non-governmental organisations.

The five capitals in FY 2025-26.

TABLE T33

CAPITAL	WHAT WE HOLD	HOW WE MANAGE IT	NEXT STEP
Human	Occupations, ages from 23 to 56, and a wage for thirty named employees	Workforce of 437; headcounts taken in the year range from 8 to 350, and the headcount target reconciles them to one figure	Keep a payroll or attendance register as at 31 March 2026, by category
Manufactured	One licensed factory of twelve adjoining premises units on one floor, licensed to 500 workers and 500 horsepower, with a sanctioned electrical load of 140 kW	Hand embroidery on one floor; the MPCB White category consent acknowledgement declares no boiler, no generator and no process plant	Keep an asset register
Intellectual	Hand embroidery skill, evidenced by occupation in the health register and by grade in the equal remuneration register	Skill is held by the karigars and graded in the equal remuneration register; the documented skills session in the year was thirty minutes of soft skills	Build a skill matrix and a complete training register

TABLE T33 CONTINUES ON THE NEXT PAGE

23 to 56 Ages of the workforce, from the health register TABLE T33

Social and relationship capital TABLE T33

GRIEVANCES RAISED	CLOSED	COMMUNITY PROGRAMMES
two	one	three

TABLE T33, CONTINUED

CAPITAL	WHAT WE HOLD	HOW WE MANAGE IT	NEXT STEP
Natural	205,301 kWh of grid electricity and 145.76 tCO2e of Scope 2 emissions, 4,598 KL of municipal water, 1.432 MT of non-hazardous waste, and air, noise and illumination inside their limits; drinking water conforming on 12 of 13 parameters	Scope 3 is 432.1 tCO2e, six sources in five categories; water goes to domestic use and discharges to the municipal sewer, and a named vendor collected 105.5 kg of the 1.432 MT of waste	Collect spend, freight and packaging data and a refrigerant log, read a discharge meter, and obtain a disposal receipt per consignment stating the recovery route
Social and relationship	A wage above our own basic-needs benchmark for thirty employees, no lost-time injury against 919,448 hours worked, 275 of 275 certified fit, two worker grievances raised and one closed, and three community programmes	Community programmes run through partnerships with local schools and NGOs; financial figures, including their spend, are outside the report's scope	Build a supplier list with screening, and a community programme register

FIGURE 8

Five capitals, what we hold and what the year produced



Every box but Financial draws on a row of Table T33; financial figures are outside the scope of the report. A box whose value is words rather than a figure is set in italic. Nothing is summed across the columns and no capital is scored against another.

919,448 HOURS Worked with no lost-time injury TABLE T33



11

Listening to those we affect

How we listen and how we respond.

Workers raised two matters with us in FY 2025-26, one about a supervisor's communication and one about water supply. They reach us through four channels: a suggestion box, a hotline, a daily complaint register and our Internal Committee on sexual harassment. By 31 March 2027 we will run a documented consultation with every stakeholder group we recognise.

11.1 The groups we name

We recognise eight stakeholder groups: workers, suppliers, customers and buyers, law enforcement offices, non-governmental organisations, trade unions, neighbours and third-party inspection agencies. Workers are the group we engage most often, through the channels described below. We buy from 6 active suppliers, all local or regional, and our Sustainable Procurement Policy sets the environmental and social requirements we expect of them. In FY 2027-28 we will screen each tier-one supplier against those requirements.

11.2 Workers

Our suggestion box is fixed in the washroom and opened weekly by a management representative with a worker representative present, and both sign each opening. We recorded 38 openings between July 2025 and March 2026. The one letter found, on 19 December 2025, complained that a supervisor did not communicate properly. We are adding an action, owner and closure to every entry in the log.

Our hotline received one complaint in the year, and our daily complaint register shows no complaint on any working day. Workers hold 4 of the 8 seats on our safety committee, which met on 8 January 2026 and found the fire and emergency systems in order. The Internal Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013 has 9 members, 1 of them external. It received no complaint in calendar 2025, a year in which it held 4 awareness programmes.

11.3 Authorities, unions and the community

We engage public authorities through the licences and returns the law requires. The Directorate of Industrial Safety and Health registered and licensed our factory on 29 August 2025. We made our submission to the Maharashtra Pollution Control Board (MPCB) on 25 November 2025, and it is the basis of our MPCB White category consent acknowledgement. We filed our Factories Act annual return for calendar 2025 on 10 January 2026.

Our Freedom of Association Policy cites International Labour Organization Conventions 87 and 98, and it states that no workers union is currently formed at the site. It tells workers by notice board that they are free to join one. Neighbours, schools and non-governmental organisations meet us through our community programmes. These cover sapling planting, embroidery training for craftsmen's children, and partnerships with local schools and non-governmental organisations for tree plantation and awareness.

Independent laboratories tested the site in FY 2025-26 through two ambient air rounds, two daytime noise readings, one illumination reading and one drinking water test. A certifying surgeon examined our workers under the Factories Act 1948 on 27 January 2026.

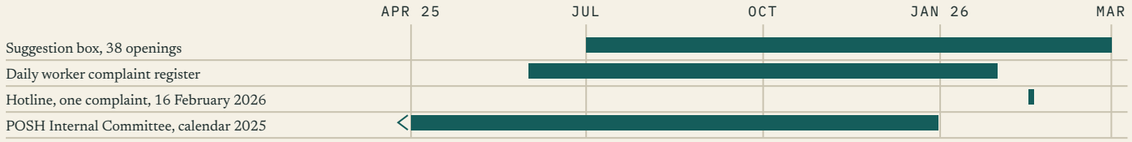
11.4 How engagement shaped our material topics

Grievance, harassment and worker voice sits in the high band of our material topics because our workforce of 437 depends on these channels to raise concerns. Both matters workers raised in the year came through them, and neither was prompted by a survey. The consultation due by 31 March 2027 will validate the full topic list against what each stakeholder group tells us.



Pictures 26, 27 and 28

When each worker channel ran in FY 2025-26



Each row is the coverage cell of its channel in Table T14. The POSH row is calendar 2025, which begins before the reporting year, so it opens with an arrow.



Picture 29

12

What matters most: materiality

Impact and business relevance.

Three topics are critical at our site: worker health and safety, fair wages and livelihood, and employment and workforce management. Each has a direct effect on the people at our embroidery frames and a direct exposure for our business in customer and regulatory audits. We will validate the full list through a documented stakeholder consultation by 31 March 2027.

12.1 How we assessed materiality

We followed GRI 3: Material Topics 2021, at a scale that fits a single-site hand embroidery business. We drew topics from our operations, starting with the hazard identification and risk assessment of 2 January 2026 and our Maharashtra Pollution Control Board (MPCB) White category consent acknowledgement. The factory licence, our health and safety registers, the January 2026 wage survey, our environmental monitoring results, our sixteen policies and our grievance channels completed the set.

We rated each topic on two lenses. Impact is the severity of the actual or potential effect on people or the environment. Business risk is the exposure to our business through legal, customer or continuity risk. We placed each topic in one of three bands, critical, high or medium, and did not score topics on a numerical matrix.

12.2 Material topics for FY 2025-26

Material topics and their bands.

12.3 Why the bands fall where they do

Employment and workforce management sits in the critical band because our workforce of 437 depends on us for its livelihood, and buyers' social audits test how we employ each person. We will reconcile our headcount at 31 March 2026 to the Employees' Provident Fund return for that month by 31 March 2027.

Governance clarity sits in the high band because eleven of our sixteen policies bear the name under which our business operated before Cosmos Fashion Arts LLP was incorporated. By 31 March 2027 we will reissue those eleven policies under our own document control and document our relationship with Cosmos Crafts.

Grievance, harassment and worker voice sits in the high band because our workforce depends on these channels to raise concerns. The two matters workers raised in the year concerned a supervisor's communication and water supply, and both came through grievance channels.

Energy sits in the medium band, and we report greenhouse gas emissions under it. Our 205,301 kWh of grid electricity produced Scope 2 emissions of 145.76 tonnes of carbon dioxide equivalent (tCO2e) in FY 2025-26. Our FY 2026-27 report will set a reduction pathway against that baseline.

12.4 Topics of lower materiality

Five environmental topics common in garment manufacture are of low materiality here, because our process does not perform the activity. Our consent acknowledgement records no process, cooling or boiler water and no treatment plant, so process water and effluent do not arise. We perform no dyeing and use no chemicals in manufacturing, and the acknowledgement records no stack emission and no hazardous waste.

We reviewed product lifecycle, circular materials and biodiversity and did not retain them for FY 2025-26. We will test that judgement in the stakeholder consultation due by 31 March 2027. Our community programmes, among them sapling planting and embroidery training for craftsmen's children, sit in our social disclosures.

12.5 Changes from FY 2024-25

This is our first materiality assessment as a limited liability partnership. In FY 2024-25 the business rated employee health and safety, and water use and stress, as its most critical topics. We placed water in the medium band, because our site uses water for domestic purposes only and performs no dyeing or washing. Employment and workforce management, worker voice, skills and training, the workplace environment and supply chain due diligence are new to the list.

12.6 How the topics map to GRI

Health and safety maps to GRI 403, and wages and livelihood to GRI 202 and 405. Employment and workforce management maps to GRI 2-7 on employees, skills and training to GRI 404, energy to GRI 302, waste to GRI 306 and water to GRI 303.

TABLE T05

MATERIAL TOPIC	WHY IT IS MATERIAL HERE	WHERE REPORTED	BAND
Employment and workforce management (GRI 2-7)	Employment terms and headcount for the whole workforce; we will reconcile the headcount to payroll by 31 March 2027	Leadership and governance; Our people	Critical
Worker health, safety and occupational health	Single-floor site, needlework posture and repetitive strain, 275 workers under a statutory health register	Our people	Critical
Fair wages and livelihood	A wage above our own basic-needs benchmark for every employee surveyed, on a sample of 30	Our people	Critical
Governance clarity and entity identity	The policy set and some site records carry the predecessor's name, Cosmos Crafts Pvt. Ltd.; we will reissue the policies under the LLP's own document control	Leadership and governance	High
Grievance, harassment and worker voice	Workers raise concerns through a suggestion box, a hotline and a daily complaint register; the box recorded one letter, on 19 December 2025, and we are adding an action, owner and closure to every entry	Our people	High
Skills and training	Craft skill is the productive asset; we will keep one complete training register for the year	Our people	High
Workplace environment: air, noise and light	Fine needlework depends on air quality, quiet and light; all in-period results are within the limits the laboratories quoted	Environment; Our people	High
Energy and the metering arrangement	Grid electricity is the site's only energy source and its largest environmental figure	Environment	Medium
Waste handling and end-of-life equipment	Fabric and cutting, plastic, and general office and canteen waste, part of it collected by a named vendor, and end-of-life electrical equipment sent to an authorised recycler	Environment	Medium
Water withdrawal	Domestic use only, no process water, drawn from the municipal supply	Environment	Medium
Supply chain due diligence	Six active suppliers, all local or regional; the procurement policy sets the screening requirements	Supply chain and ethics	Medium

Worker voice maps to GRI 2-25, 2-26 and 406, governance to GRI 205 on anti-corruption, and supply chain due diligence to GRI 308 and 414.



Picture 30

FIGURE 9

The material topics, by band

	CRITICAL	HIGH	MEDIUM
Employment and workforce management (GRI 2-7)	■		
Worker health, safety and occupational health	■		
Fair wages and livelihood	■		
Governance clarity and entity identity		■	
Grievance, harassment and worker voice		■	
Skills and training		■	
Workplace environment: air, noise and light		■	
Energy and the metering arrangement			■
Waste handling and end-of-life equipment			■
Water withdrawal			■
Supply chain due diligence			■

The topics of Table T05 in three bands, set by management assessment. The bands order the topics and carry no score.

FIGURE 10

The material topics, by the band the assessment gives each



Positions are read off the band word in the last column of Table T05. The Critical topics carry a real effect on people and a real exposure for the business, so they are drawn in gold and placed high on both axes. Every other topic is placed by its impact band; its height inside the region separates the labels and carries no value.





Pictures 31, 32 and 33

13

Risks and opportunities

And what could go right.

We assessed 25 workplace hazards on 2 January 2026, scored each for impact and probability, and set a control against each. We review the assessment every six months. Beyond the workshop, our main business risks are workforce management, entity continuity, certification and a single-floor site.



PLATE 2

An extinguisher station with keep obstacle free signage, a marked floor line, artisans seated beyond.

13.1 Risks on the workshop floor

The assessment names the hazards of hand embroidery itself. Long hours of needlework in kneeling and squatting postures bring a risk of osteoarthritis and lower back pain, and needles and beads can injure fingers. It also covers pantry food and water contamination, fire from electrical installations, display screen work, housekeeping chemicals and evacuation from the tenth floor.

An injury at the frames would harm the people whose skill is our craft, and it could cost us standing in a customer audit. The controls the assessment sets include two exit stairs, installed fire equipment, periodic testing of portable electrical equipment, drills and training. We check each month that thimbles, glasses, masks and gloves are available, and we recorded no lost-time injury in FY 2025-26.

13.2 Risks to the business

Workforce management is our first business risk, because buyers' social audits test how we employ our workforce of 437, and we manage that risk through one reconciled headcount. By 31 March 2027 we will reconcile our headcount at 31 March 2026, by category and contract type, to our Employees' Provident Fund return for that month.

Entity continuity is the second. Eleven of our sixteen policies bear the name under which our business operated before Cosmos Fashion Arts LLP was incorporated on 21 July 2025. By 31 March 2027 we will reissue them under our own document control, with signed employee and supplier acknowledgements.

Certification is the third. The business held certification to SA 8000:2014 until 2 March 2026, and to ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 until 17 April 2026. It holds certification to ISO/IEC 27001:2022 and ISO 37001:2016 from 1 September 2025 to 31 August 2028, and to ISO 28000:2022 from 16 October 2025 to 15 October 2028.

One of our three consignments of end-of-life electrical equipment in FY 2025-26 went to an authorised recycler against a signed manifest. By 31 December 2026 we will hold a disposal receipt for every consignment that states its recovery route. From FY 2026-27 we will manifest each one.

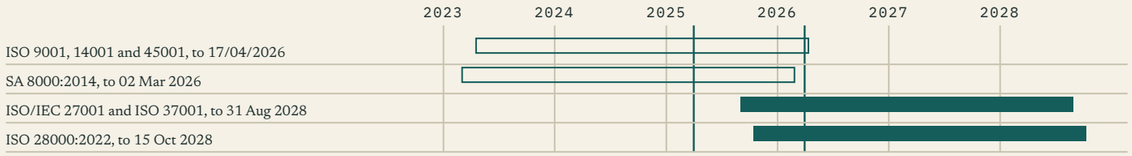
All our production sits on the tenth floor of one building, so a fire or a loss of access would stop all of it. Both documented drills cleared the floor, and every person present was accounted for. By 31 March 2027 we will start a fire alarm check register and an extinguisher expiry record.

13.3 Opportunities

The site burns no fuel, and the Maharashtra Pollution Control Board places it in the White category, its lowest pollution-potential class. Purchased electricity is the source we can act on first, and our FY 2026-27 report will set a reduction pathway for it.

Every one of the 30 employees in our January 2026 survey was paid above the living wage built from their own household budgets. Extending the survey to the whole workforce in FY 2026-27 gives us the basis for a living wage commitment.

The management system certificates, held under the name Cosmos Crafts, by the date each runs to



Every date is a cell of Table T40, each bar from the date certified to the date valid to. The two heavy rules bound FY 2025-26. The outlined bars expired between 2 March and 17 April 2026; the solid bars run to 2028.



Picture 34

PART THREE

Performance

14 Environment

15 Our people

16 Supply chain and ethics

17 Three stories from the year



14

Environment

Air, noise and illumination.

Our hand embroidery unit at Nagpada, the single site of Cosmos Fashion Arts LLP, used 205,301 kWh of grid electricity in FY 2025-26. Emissions from that electricity (Scope 2) were 145.76 tonnes of carbon dioxide equivalent (tCO2e), and we burn no fuel on site. We will set a Scope 2 reduction pathway against this baseline in our FY 2026-27 report.

14.1 Energy (GRI 302)

Our grid electricity came to 205.301 megawatt hours (MWh), or 739.08 gigajoules (GJ), supplied by the Brihanmumbai Electric Supply and Transport Undertaking through two electricity meters. The figure covers the whole of our licensed premises. By billing month, use ranged from 13,453 kWh in April 2025 to 19,851 kWh in August 2025.

Electricity is the only energy the site uses. Our Maharashtra Pollution Control Board (MPCB) White category consent acknowledgement records no boiler, no diesel generator and no other combustion source on the premises. Our energy intensity was 1.69 GJ per employee: 739.08 GJ over our workforce of 437. We generated and bought no renewable electricity in the year, and both accounts sit on the standard commercial tariff with no renewable energy certificate, so renewable electricity was 0 per cent of the 205,301 kWh we used.

Our Environment Management Procedure, revised on 1 September 2025, sets resource conservation and periodic environmental review as requirements for the site. The business held certification to ISO 14001:2015 for its environmental management system on a certificate issued on 11 April 2025 and valid to 17 April 2026.

14.2 Greenhouse gas emissions (GRI 305)

Our direct (Scope 1) emissions were 0.054 tCO2e in FY 2025-26, a company bike's FY 2024-25 figure carried, though our return records no petrol. We burn no fuel on the premises, and our MPCB consent records no process emission, boiler or generator, so our only other Scope 1 or Scope 2 source is purchased electricity.

We calculate Scope 2 on the location-based method, applying 0.710 tCO2e per MWh to 205.301 MWh of purchased electricity. The factor is the weighted average emission rate in the Central Electricity Authority CO2 Baseline Database, version 21.0 of December 2025, the latest version published. Our market-based figure is the same, because we hold no renewable energy certificate and no supplier-specific factor is available to us.

Our other indirect (Scope 3) emissions are 432.1 tCO2e, scaled from our FY 2024-25 screening of six sources in five categories. The six are raw material procurement, packaging, upstream transport, air travel, commuting and export sea freight. Our emissions across the three scopes total 577.91 tCO2e, or 1.32 tCO2e per employee on our workforce of 437. For FY 2026-27 we will collect activity data for these categories and compute Scope 3 on a stated factor set.

14.3 Ambient air, noise and illumination

Particulate matter under 10 microns (PM10) measured 40.67 and 40.78 micrograms per cubic metre in our two rounds, against the National Ambient Air Quality Standards (NAAQS) limit of 100. Enviro Analysts and Engineers Pvt. Ltd., an accredited laboratory, ran eight-hour samples on 21 August 2025 near the working area and on 3 November 2025 near the main gate. Every parameter in both rounds was within its NAAQS limit.

Ambient air quality, FY 2025-26.

Daytime noise measured 63.4 dB(A) near the working area and 53.8 dB(A) near the main gate, against the limit of 75 dB(A) the laboratory applied on both certificates. Illumination at the working area measured 372 lux on 21 August 2025, against the band of 300 to 500 lux the laboratory applied from Indian Standard (IS) 3646.

Our safety committee sets an annual frequency for air, noise and illumination monitoring, and we ran two rounds in the year. Each round is a single-day measurement. We will set a quarterly monitoring calendar for air, noise, illumination and drinking water, with night-time noise added, by 31 March 2027.

14.4 Water (GRI 303)

We withdrew 4,598 kilolitres (KL) of municipal water in FY 2025-26, against 4,485 KL in FY 2024-25. Hand embroidery uses no process water, so all of it went to domestic use at the site, drawn from the municipal corporation supply, our only source. Our FY 2025-26 withdrawal is 10.52 KL per employee on our workforce of 437. Monthly withdrawal ranged from 247 KL in October 2025 to 657 KL in June 2025.

We draw no groundwater, rainwater or tanker water, and we recycle no water on site. Our only effluent is domestic and goes to the municipal sewage system, and the consent acknowledgement records no treatment plant at the premises. Our consent declares 100 litres a day of domestic effluent to the municipal sewer, which at 365 days is 36.5 KL a year, and withdrawal less that declared discharge gives water consumption of 4,561.5 KL. We will update our declared water use with the MPCB by 31 March 2027.

Our safety committee sets a drinking water test every six months, and we tested once in FY 2025-26. Spectro SSA Labs Private Limited, part of Eurofins Scientific SE, tested a sample from our drinking water cooler on 12 August 2025. Twelve of the thirteen parameters conformed to the acceptable limits of IS 10500:2012. Residual free chlorine was below the laboratory's limit of quantification, against the minimum of 0.2 mg/l that the standard sets for chlorinated supply.

Drinking water quality, 12 August 2025.

PM10, near working area at site
40.67 UG/M3
NAAQS limit PM10 100; sampled 21 Aug 2025

PM2.5, near working area at site
28.71 UG/M3
NAAQS limit PM2.5 60; sampled 21 Aug 2025

Total dissolved solids
118.0 MG/L
Acceptable limit, IS 10500:2012, 500 mg/l

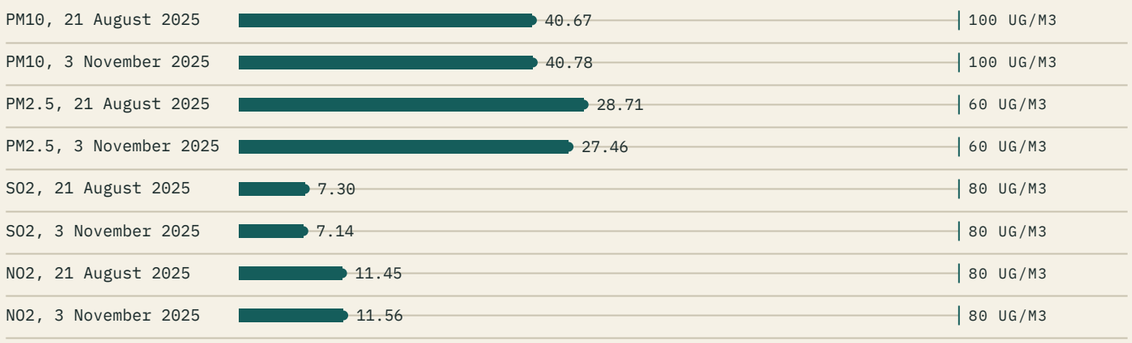
Drinking water parameters
12/13 CONFORM
IS 10500:2012, sample of 12 Aug 2025

TABLE T08

MONITORING ROUND	SAMPLED	LOCATION	PM10	PM2.5	SO2	NO2	UNIT	NAAQS LIMIT
First round	21 August 2025	Near working area at site	40.67	28.71	7.30	11.45	ug/m3	PM10 100, PM2.5 60, SO2 80, NO2 80
Second round	3 November 2025	Near main gate at site	40.78	27.46	7.14	11.56	ug/m3	PM10 100, PM2.5 60, SO2 80, NO2 80

FIGURE 11

Ambient air, two rounds, each parameter against its own NAAQS limit



Each row runs from zero to its own printed limit and no two rows share a scale, because no two parameters share a limit. The two rounds of a parameter are drawn on their own rows rather than on one, because they differ in the second decimal and two labels on one point cannot both be read. No ratio to the limit is stated.

TABLE T07

PARAMETER	RESULT	ACCEPTABLE LIMIT, IS 10500:2012	CONFORMS
pH at 25 degrees C	6.65	6.5 to 8.5	Yes
Turbidity	0.68 NTU	1 NTU	Yes
Total dissolved solids	118.0 mg/l	500 mg/l	Yes
Total hardness as CaCO3	56.0 mg/l	200 mg/l	Yes
Chloride as Cl	28.0 mg/l	250 mg/l	Yes
Iron as Fe	Below the limit of quantification	0.3 mg/l	Yes
Fluoride as F	Below the limit of quantification	1.0 mg/l	Yes
Colour	Below the limit of quantification	5 CU	Yes
Residual free chlorine	Below the limit of quantification	0.2 mg/l minimum when chlorinated	No verdict recorded by the laboratory
Odour	Agreeable	Agreeable	Yes
Taste	Agreeable	Agreeable	Yes
Total coliform bacteria per 100 ml	Not detected	Shall not be detectable	Yes
E. coli per 100 ml	Not detected	Shall not be detectable	Yes

14.5 Waste and end-of-life equipment (GRI 306)

We generated 1.432 metric tonnes (MT) of non-hazardous waste in FY 2025-26, against 2.055 MT in FY 2024-25. Fabric and cutting waste made up 0.662 MT, plastic 0.390 MT, and general office and canteen waste 0.380 MT. Our vendor's register records the plastic stream as used water bottles.

Our waste vendor, Nagfani Metal and Paper Mart, collects from the site once a month. Across its nine monthly collections from July 2025 to March 2026 it collected 105.5 kg of the 1.432 MT we generated. That 105.5 kg comprised general waste recorded as waste paper and used covers, fabric cut bits, and food and sanitary waste. By 31 December 2026 we will record every collection on our site register, including any made by a second vendor.

Our consent acknowledgement records no hazardous waste under the Hazardous and Other Wastes Rules 2016. Used oil, chemical containers and treatment plant sludge were nil in every month of FY 2025-26, because the site runs no process chemicals and no treatment plant.

End-of-life electrical equipment came to 18 kg in three consignments: 8 kg in June 2025, 5 kg in December 2025 and 5 kg in February 2026. Re-waste Management of Pydhonie, an MPCB-authorised recycler, collected the December consignment on 26 December 2025 under a signed manifest. We will manifest every consignment from FY 2026-27, and report a waste diversion rate from recovery or recycling certificates in our FY 2027-28 report.

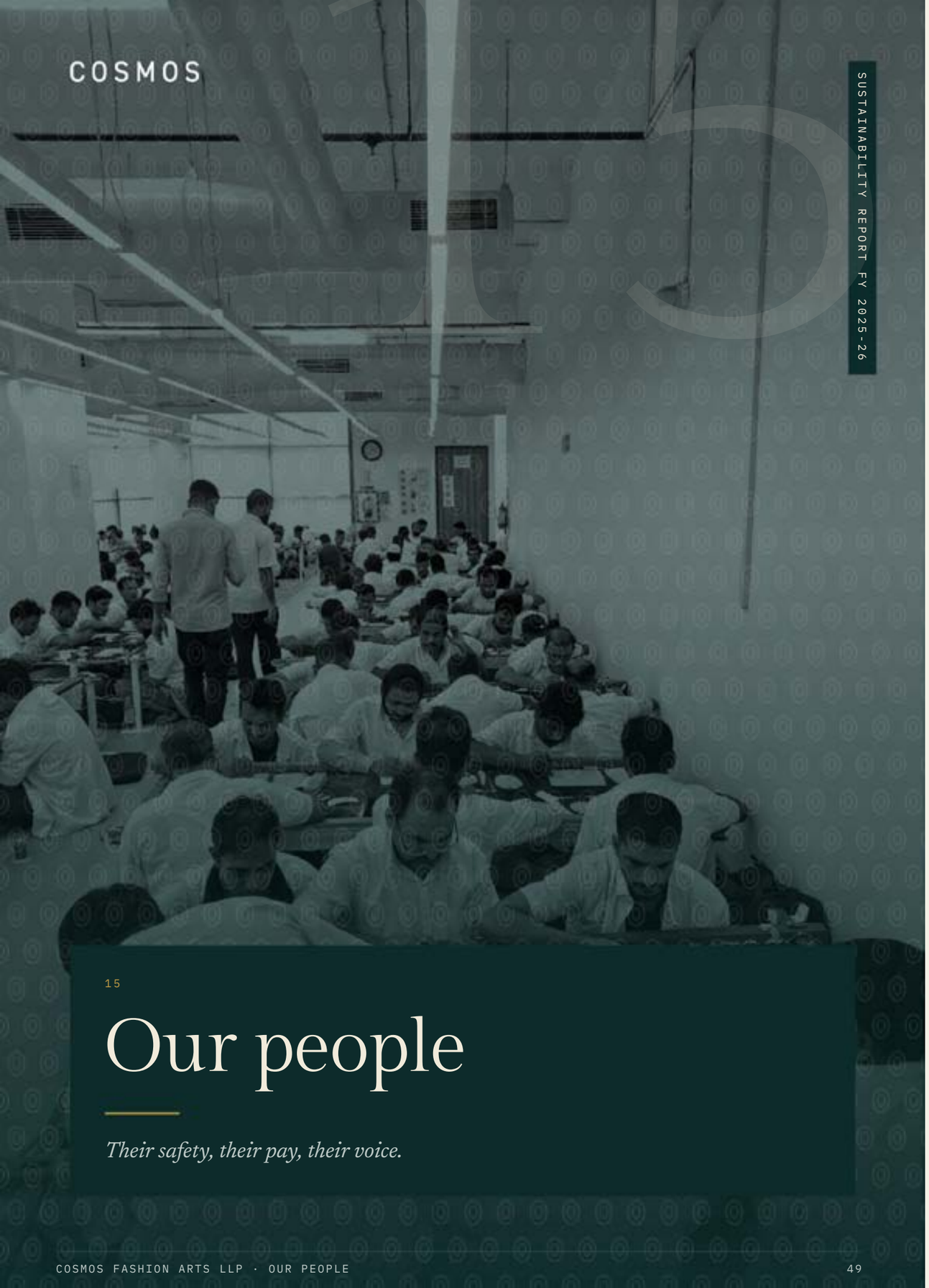
6.65 PH At 25 degrees C, against an acceptable 6.5 to 8.5 TABLE T07

14.6 Materials and product stewardship

Our hand embroidery works with needles, thread, beads and sequins, and we use no chemicals in the manufacturing process. Our White category, the MPCB's lowest pollution-potential class, rests on that position. Housekeeping cleaning chemicals are used on the premises, and our risk assessment of 2 January 2026 requires masks and gloves for anyone handling them.



Picture 35



15

Our people

Their safety, their pay, their voice.

Cosmos Fashion Arts LLP has a workforce of 437 at its hand embroidery factory in Nagpada. In FY 2025-26 we recorded no fatality and no lost-time injury across the 919,448 hours worked by permanent employees. On 27 January 2026 a certifying surgeon examined 275 workers and certified all 275 fit.

15.1 Workforce (GRI 2-7, 2-8 and 405)

By role, our workforce includes 355 semi-skilled and operational workers and 65 technical and skilled workers. It also includes 11 administrative and support staff, 4 senior executives and the 2 members of our board. Every one of the 275 workers the certifying surgeon examined on 27 January 2026 is entered as male on our statutory health register, and our Factories Act annual return for calendar 2025 records no female worker. Apart from the staff of our canteen contractor, we engaged no workers who are not employees, and no contractor was injured in the year.

Counts of people present in FY 2025-26.

15.2 Health, safety and the working environment (GRI 403)

We recorded 3 first aid cases and 1 case of occupational ill health in FY 2025-26. There was no restricted work case, no day lost to injury and no fine or penalty for occupational health and safety. With every injury count at zero, the lost-time, total recordable and severity rates are zero.

Injuries and ill health in FY 2025-26.

The certifying surgeon, Dr P. V. Shendarkar, examined our workers under the Factories Act 1948 and certified none unfit and none suspended. The workers examined were in hand embroidery, housekeeping, security and clerical work. Our safety committee treats this examination as the annual health check-up for the year.

Safety management in FY 2025-26.

Our safety committee has 8 members, 4 of them workers, and covers every employee. A senior manager chairs it, the compliance manager is its secretary, and a compliance assistant sits on its management side. At its meeting on 8 January 2026 the committee checked every fire alarm, extinguisher, sprinkler and emergency light and found each in good working condition. The first aid box stands at the entrance, and an updated evacuation plan with emergency numbers is displayed.

The same meeting set our frequencies: quarterly fire drills and first aid training, half-yearly risk assessment, six-monthly drinking water tests and annual air, noise and illumination monitoring. Our hazard identification and risk assessment of 2 January 2026 scores 25 hazards, among them posture strain at the frames and needle injuries, and sets a control against each.

Two timed fire drills evacuated everyone present. On 13 October 2025 all 350 people present were out in 2 minutes 6 seconds, and on 23 January 2026 all 290 were out in 1 minute 45 seconds. We have 9 trained first-aiders. Thimbles, glasses, masks and gloves were marked available at each of the nine monthly checks from July 2025 to March 2026.

The Health & Safety screen on YOUknit (Figure 12) sets out the year's ill-health and first aid cases, safety system and committee coverage, and incident rows each marked nil; system coverage is all 437 employees, from our FY 2024-25 report. Tables T10, T11 and T42 print its FY 2025-26 figures, and T10, T11, T27 and Methodology 25.1 and 25.7 name their record.

FIGURE 12

YOUknit, Health & Safety screen, FY 2025-26



15.3 Learning and development (GRI 404)

Our last published training total is 196.5 hours across all programmes. Our FY 2025-26 health and safety records give 102 hours of occupational health and safety training. On 3 October 2025 a certified doctor gave 3 hours of first aid training and a fire safety consultant gave 3 hours of firefighting training, each to 8 employees.

Fatalities, employees and contractors
0 NUMBER
Company data, FY 2025-26

Monthly wage paid
25,470 INR
Living wage survey of 30 employees, Jan 2026

Computed living wage
22,592.17 INR PER MONTH
Household expenditure multiplied by 1.10

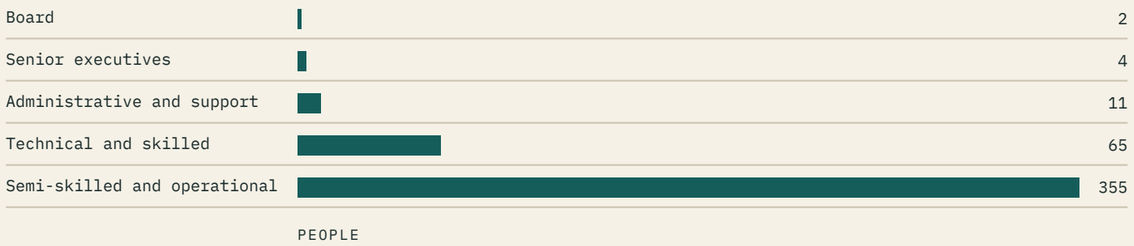
First aid cases
3 NUMBER
Company health and safety records

TABLE T09

FIGURE	WHAT THE FIGURE COUNTS	DATE	SOURCE
424, training attendances	The sum of attendances at the four POSH awareness programmes of the calendar year, 109, 115, 79 and 121; the largest single session covered 121 people	Calendar 2025, stamped received 5 January 2026	Our own SA 8000:2014 compliance return to the Mumbai Fire Brigade
350	People evacuated at the first fire mock drill, recorded as 350 of 350	13 October 2025	Fire mock drill record
290	People evacuated at the second fire mock drill, recorded as 290 of 290, with an attendance roster of 290 serials	23 January 2026	Fire mock drill record
275	Workers listed and medically examined in the statutory health register, serials 1 to 275	27 January 2026	Statutory health register
121, 115, 79	Employees present at each of three POSH awareness programmes inside the reporting period	121 on 10 Oct 2025, 79 on 30 Jul 2025, 115 on 17 Apr 2025	POSH annual return
30	Employees in the living wage survey, all named	January 2026	Living wage survey
Headcount target	Permanent employees by category, contract workers, temporary workers and apprentices, in one reconciled headcount	As at 31 March 2026	Company human resources records

FIGURE 13

The workforce by role



437 people in five roles, as Table T38 prints them.

TABLE T10

INDICATOR	FY 2025-26	UNIT	SOURCE
Fatalities, employees	0	Number	Company health and safety records
Fatalities, contractors	0	Number	Company health and safety records
Lost-time injuries, time off work over one working day	0	Number	Company health and safety records

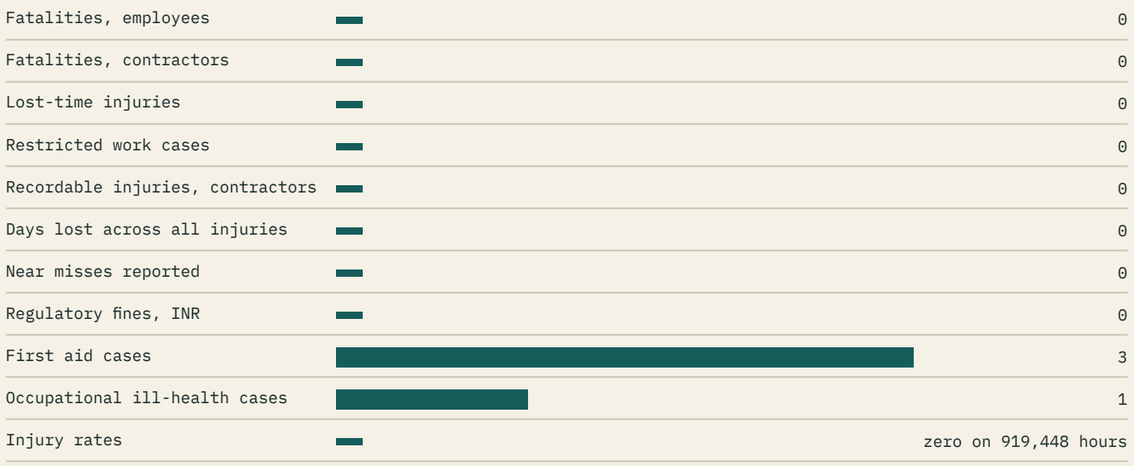
TABLE T10 CONTINUES ON THE NEXT PAGE

TABLE T10, CONTINUED

INDICATOR	FY 2025-26	UNIT	SOURCE
Restricted work cases	0	Number	Company health and safety records
Recordable injuries, contractors	0	Number	Company health and safety records
Total days lost across all lost-time injuries	0	Days	Company health and safety records
Near misses reported	0	Number	Company health and safety records
Regulatory fines or penalties for occupational health and safety	0	INR	Company health and safety records
First aid cases	3	Number	Company health and safety records for FY 2025-26. We will reconcile them with the SA 8000 compliance return for calendar 2025 on a first aid log
Occupational ill-health cases	1	Number	Company health and safety records for FY 2025-26
Lost-time injury rate, total recordable injury rate, severity rate	Zero on any denominator	Rate	Every numerator is zero. The exposure base is 919,448 hours worked by permanent employees, 2,104 hours a head across 437; our canteen contractor's staff are not counted

FIGURE 14

The safety record: eight zeros and two reported counts



Eight measured zeros, drawn solid, short and flat. First aid and ill-health cases are from company health and safety records. Every injury rate is zero on 919,448 hours worked.

Employees present at the three POSH awareness programmes TABLE T09



275 WORKERS Listed and medically examined in the statutory health register, 27 January 2026 TABLE T09

TABLE T11

ITEM	FY 2025-26	SOURCE
Safety committees in place	1, recorded as committee 03	Company health and safety records; safety committee minutes
Safety committee members	8, of whom 4 are workers	Safety committee minutes
Safety committee meetings documented inside the reporting period	1, on 8 January 2026	Safety committee minutes, meeting 01 of committee 03
Employees covered by the safety committee	100 per cent	Company health and safety records for FY 2025-26
Hazard identification and risk assessment	1, dated 2 January 2026, 25 scored hazards, review due 30 June 2026	Our own physical hazard identification and risk assessment
First-aiders trained and available	9	Company health and safety records for FY 2025-26; 9 first-aiders in FY 2024-25 and FY 2025-26, 6 in FY 2023-24
Emergency drills conducted during the year	4	Company health and safety records for FY 2025-26; 4 drills in each of the four years, two of them with detailed records
Fire mock drills documented in detail	2, on 13 October 2025 and 23 January 2026	Fire mock drill records
Evacuation time at those drills	2 minutes 6 seconds with 350 of 350 accounted for; 1 minute 45 seconds with 290 of 290 accounted for	Fire mock drill records
Fire alarm tested on secondary power, activated correctly, correct zone indicated, as answered on the drill form	Yes to all three on both drill forms	Fire mock drill records
Fire department notified before or after the drills, as answered on the drill form	No to both on both drill forms	Fire mock drill records
Fire alarms, extinguishers, sprinklers, emergency lights, first aid box and evacuation plan checked	All checked and in order at the 8 January 2026 meeting	Safety committee minutes
Total occupational health and safety training hours	102 hours	Company health and safety records for FY 2025-26, basis not stated; the dated training log holds 6 session-hours, 48 attendee-hours

Training delivered in FY 2025-26.

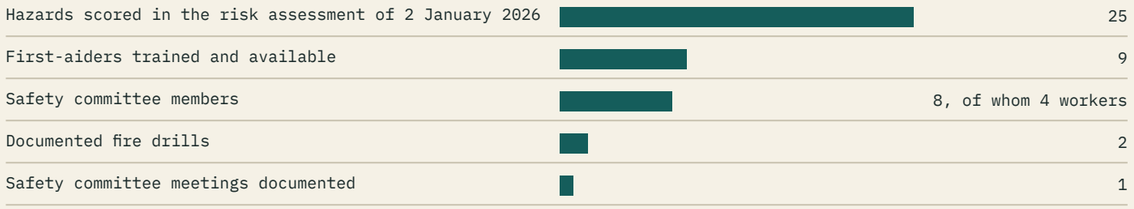
On 12 January 2026 an external trainer gave a soft skills session of 30 minutes to our karigars, the artisans of hand embroidery. It covered household finance and saving, health and work-life balance, leadership and problem-solving, and communication. The session recorded 59 signed attendance rows, for 29.5 attendee-hours. By 31 March 2027 we will keep a training register with the date, topic, duration and signed attendance of every session.

15.4 Wages and working conditions (GRI 202 and 405)

In January 2026 we surveyed 30 employees on their household costs and built a living wage benchmark from their answers. Their households averaged 4.3 members and INR 975 a month of other income. Average household spending across food, education, clothing, rent, medical care, travel, entertainment and unexpected events came to INR 20,538.34 a month.

FIGURE 15

The safety system, in numbers



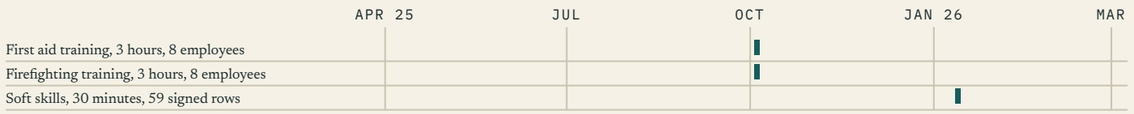
Each figure is the table's own. The committee is half workers, and both drills cleared the floor with every person accounted for.

TABLE T12

ACTIVITY	DATE	DURATION	ATTENDANCE RECORDED	SOURCE
First aid training	3 October 2025	3 hours	8 employees	Company training register
Firefighting training	3 October 2025	3 hours	8 employees	Company training register
Soft skills training	12 January 2026	30 minutes	59 signed rows, every one a karigar; 29.5 attendee-hours	Company training record file
Total training hours for the year, all programmes	FY 2024-25, as published	196.5 hours	The last published total, not a sum of the sessions above	Our published training table

FIGURE 16

Training and awareness through the year



Three sessions are placed on the dates the training records give.

TABLE T13

ITEM	VALUE	UNIT	NOTE
Employees surveyed	30	Persons	All named on the survey sheet
Salary paid, each employee	25,470	INR per month	Identical for all 30
Average family members per employee	4.3	Persons	The survey column is headed Family Members
Average other household income	975	INR per month	From the survey sheet's own column

TABLE T13 CONTINUES ON THE NEXT PAGE

TABLE T13, CONTINUED

ITEM	VALUE	UNIT	NOTE
Average monthly household expenditure	20,538.34	INR per month	Sum of eight categories: food, education, clothing, rent, medical, travel, entertainment, unexpected events
Discretionary allowance at 10 per cent	2,053.83	INR per month	Ten per cent of average monthly household expenditure
Computed living wage	22,592.17	INR per month	Household expenditure multiplied by 1.10
Margin of salary over the computed living wage	2,877.83	INR per month	Holds for the 30 surveyed employees only
Benchmark methodology	Our own	*Not applicable*	Built from the household survey of employees; it is our own benchmark, not an externally published living wage
Minimum wage declared payable	16,490	INR per month	Our declaration in the SA 8000 compliance return of January 2026. The three rows below are the Zone I totals on the Labour Commissioner's notification for readymade garments
Labour Commissioner's Zone I total wage, skilled	16,807	INR per month	Rate notification for 1 January to 30 June 2026, schedule row 47, readymade garments: basic 8,600 plus special allowance 8,207
Labour Commissioner's Zone I total wage, semi-skilled	16,107	INR per month	Same notification and row: basic 7,900 plus special allowance 8,207
Labour Commissioner's Zone I total wage, unskilled	15,607	INR per month	Same notification and row: basic 7,400 plus special allowance 8,207

FIGURE 17

Wages against the basic needs benchmark



From a living wage survey of thirty employees, January 2026. Both bars run from zero on one scale. The survey covers thirty employees, and the margin it shows holds for those thirty.

Living wage survey, January 2026.

A discretionary allowance of 10 per cent, INR 2,053.83, gives a living wage of INR 22,592.17 a month. Each of the 30 employees surveyed was paid INR 25,470 a month, INR 2,877.83 above that benchmark. From FY 2026-27 we will extend the survey to the whole workforce and repeat it each year.

The same wage sits above every readymade garments total in the Labour Commissioner's minimum wage notification for 1 January to 30 June 2026. The Zone I totals are INR 16,807 a month for skilled work, INR 16,107 for semi-skilled work and INR 15,607 for unskilled work.

We keep an equal remuneration register for skilled, semi-skilled and unskilled hand embroidery labour. Our Remuneration Policy requires salary to be paid before the seventh of every month. Our amenities include drinking water, a canteen area, biometric attendance, a suggestion box, health check-ups and a notice board. The unit also provides a rest room, lockers and a changing room, and a contractor manages the canteen.

15.5 Human rights (GRI 407, 408)

No collective bargaining agreement is in force, because no workers' union is formed at our unit. Our Freedom of Association Policy cites International Labour Organization (ILO) Conventions 87 and 98 and tells workers by notice board that they are free to join a union. It provides for worker representatives to be chosen by free election, without interference.

A worker representative countersigned every suggestion box opening in the year, and workers hold half the seats on the safety committee. The statutory health register records the ages of the workers examined on 27 January 2026 as 23 to 56, with no worker under 18. Our Child Labour Prevention Policy and our Labour and Human Rights Policy apply across the unit.

15.6 Worker voice and community

Workers can raise a concern through four channels: a suggestion box, a hotline, a daily complaint register and an Internal Committee. The committee sits under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013 (POSH). A hotline complaint on 16 February 2026 reported no water, and we installed a reverse osmosis unit and closed the complaint on 20 February 2026.

TABLE T14

CHANNEL	HOW IT OPERATES	ACTIVITY IN THE YEAR	COVERAGE IN FY 2025-26
Suggestion box	Fixed in the washroom, opened weekly by a management representative with a worker representative present, both signing each opening	38 openings in the year. One letter, on 19 December 2025 at 2:59 pm, raised a complaint against a supervisor about communication; the other 37 openings found no letter. We are adding an action, owner and closure column to the log	July 2025 to March 2026, nine of the twelve months
Hotline	A hotline, with complaints logged in a hotline complaint table	One complaint received on 16 February 2026 about no water. A reverse osmosis unit was installed and the complaint recorded as closed on 20 February 2026, four days later	One entry, February 2026
Daily worker complaint register	Kept daily, columns for complainant, nature, action, closure date and remark	No complaint on any working day recorded; Sundays and Bakri Eid marked non-working	June 2025 to January 2026, eight of the twelve months
POSH Internal Committee	Nine members including one external advocate; quarterly meetings with awareness programmes; committee training recorded as quarterly	*Nil complaints, nil cases unresolved after 90 days*	Calendar year 2025

Channels for raising a concern.

The suggestion box was opened 38 times between July 2025 and March 2026, and one opening, on 19 December 2025, found a letter about a supervisor's communication. The daily complaint register recorded no complaint on any working day from June 2025 to January 2026. We received no whistleblower report in FY 2025-26.

The POSH Internal Committee has 9 members, including 1 external member who is an advocate, and it met on 17 January, 17 April, 30 July and 10 October 2025. It held an awareness programme at each of those 4 meetings and received no complaint of sexual harassment in calendar 2025. We filed our annual POSH return with the District Officer, Mumbai, on 2 January 2026.

Our community programmes include the sponsorship of craftsmen's children for embroidery training through a craft foundation, and sapling planting around our operations and nearby communities. They also include partnerships with local schools and non-governmental organisations on tree planting and awareness. Our FY 2026-27 report will publish beneficiary counts, dates and receipts for each programme from a community register.

16,807 INR A MONTH Zone I total wage, skilled, the highest notified readymade garments total TABLE T13

FIGURE 18

What each grievance channel produced inside the year

Suggestion box, openings recorded	38
Suggestion box, letters found	1
Hotline, complaints received	1
Hotline, complaints closed	1, in four days
Daily register, complaints recorded	0 on every working day
POSH, complaints, calendar 2025	Nil

Thirty-eight openings of the box produced one letter, on 19 December 2025, a complaint against a supervisor about communication. The hotline complaint of 16 February 2026 ran from complaint through remedy to closure in four days.

FIGURE 19

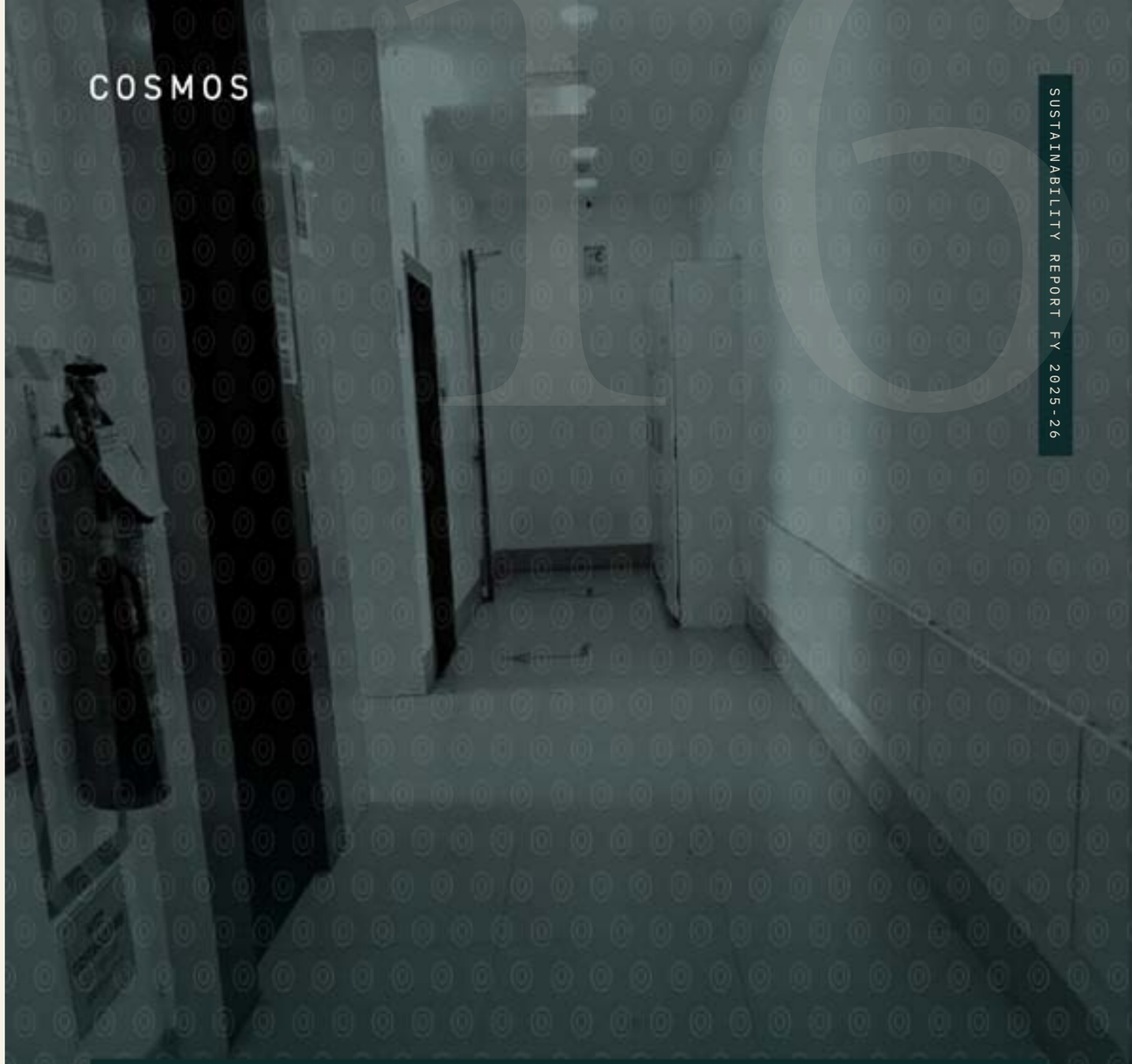
Four channels, two matters raised

CHANNELS	WHERE A MATTER WAS RAISED	THE TWO MATTERS RAISED
Suggestion box July 2025 to March 2026, nine of the twelve months	Suggestion box 38 in-period openings, one letter found	A supervisor's communication Letter of 19 December 2025
Hotline One entry, February 2026	Hotline One complaint received and closed	No water 16 February 2026. A reverse osmosis unit was installed and the complaint closed on 20 February 2026
Daily worker complaint register June 2025 to January 2026, eight of the twelve months		
POSH Internal Committee Calendar year 2025		

Every box is a row or a cell of Table T14. Two channels raised a matter in the year, and both matters are shown with their dates.

25 HAZARDS Scored in the risk assessment of 2 January 2026, review due 30 June 2026 TABLE T11

four days From the hotline complaint of 16 February 2026 to its closure TABLE T14



16

Supply chain and ethics

Our policies in practice.

Cosmos Fashion Arts LLP has 6 active suppliers, all of them local or regional. Our Sustainable Procurement Policy sets the environmental and social requirements that apply to them. We will screen every tier-one supplier against those criteria and report the results by FY 2027-28.

16.1 Suppliers and service providers (GRI 308 and 414)

Our Sustainable Procurement Policy asks suppliers for environmental management systems, respect for the core conventions of the International Labour Organization (ILO) and conformity with SA 8000. It also restricts hazardous chemicals. It provides for tracking each supplier's signature of our code of conduct and each supplier's audit status.

Re-waste Management of Pydhonie, a recycler authorised by the Maharashtra Pollution Control Board (MPCB), took our December 2025 consignment of end-of-life electrical equipment against a signed manifest. Nagfani Metal and Paper Mart, the waste vendor named in our waste disposal register, collected 105.5 kg of the 1.432 MT of non-hazardous waste we generated. Its collections covered general waste, fabric cut bits and food and sanitary waste.

Enviro Analysts and Engineers Pvt. Ltd., an accredited laboratory, monitors ambient air, noise and illumination at the unit. Spectro SSA Labs Private Limited, part of Eurofins Scientific SE, tests our drinking water. The Brihanmumbai Electric Supply and Transport Undertaking supplies electricity to the two accounts that serve our premises. Dr P. V. Shendarkar, the certifying surgeon, examined 275 workers on 27 January 2026 and certified every one fit.

Third parties serving our unit in FY 2025-26.

16.2 Ethics and anti-corruption (GRI 205)

The business holds certification to ISO 37001:2016 for anti-bribery management, valid from 1 September 2025 to 31 August 2028. We had no confirmed incident of corruption or bribery in FY 2025-26. By FY 2027-28 we will report anti-corruption training coverage and confirmed incidents from a register kept for the purpose.

Our Ethics Policy governs how conflicts of interest are disclosed. Serious concerns go through our Whistleblower and Vigil Mechanism Policy, revised on 1 September 2025, which names Mangesh Khanvilkar as Ombudsman at the licensed premises. No whistleblower report reached us during the year.

By 31 December 2026 we will confirm the Ombudsman's appointment in writing and open a case log. In the same period we will bring our two whistleblower policies into a single reporting route, so that every worker raises a concern the same way.

16.3 Data privacy (GRI 418)

The business holds certification to ISO/IEC 27001:2022 for information security management, valid from 1 September 2025 to 31 August 2028. We embroider to customer designs, and our Information Safety and Data Retention Policy governs how we hold that material. The policy sets a response to every reported security incident within 24 hours of identification and closure of the investigation within 10 business days. We had no data privacy or cybersecurity incident, and no substantiated complaint about customer privacy, in FY 2025-26.

The Governance & Ethics screen on YOUknit (Figure 20) sets out the year's confirmed corruption incidents and confirmed data breaches, and its incident record marks whistleblower complaints, information-security incidents and corruption incidents nil. Its FY 2025-26 figures are in Tables T30 and T42, and Table T30 names their record, a management declaration.

FIGURE 20

YOUknit, Governance & Ethics, FY 2025-26



Accreditation of the two laboratories TABLE T16

ENVIRO ANALYSTS AND ENGINEERS
NABET and NABL

SPECTRO SSA LABS
NABL

16.4 Compliance with laws and regulations (GRI 2-27 and 206)

We paid INR 0 in fines or penalties for occupational health and safety in FY 2025-26. No party brought a legal action against us for anti-competitive behaviour, anti-trust or monopoly practice in the year. The Directorate of Industrial Safety and Health issued our factory licence on 29 August 2025, and it runs to 31 December 2027. Vinod Maganlal Shah signed our intimation to the MPCB as partner on 25 November 2025, and we hold the MPCB White category consent acknowledgement issued on it.

Re-waste Management, Pydhonie, Mumbai
MPCB AUTHORISED
Authorised recycler for end-of-life electrical equipment

Enviro Analysts and Engineers Pvt. Ltd.
NABL ACCREDITED
NABET and NABL accredited; air, noise and illumination monitoring

Spectro SSA Labs Private Limited
NABL ACCREDITED
Drinking water testing

Dr P. V. Shendarkar
275 EXAMINED
Certifying surgeon, health register, 27 Jan 2026

TABLE T16

PARTY	SERVICE PROVIDED	REFERENCE	EVIDENCED BY
Re-waste Management, Pydhonie, Mumbai	Authorised recycler for end-of-life electrical equipment	MPCB authorisation	E-waste manifest signed by the recycler
Nagfani Metal and Paper Mart	Waste vendor for general, fabric, bottle and food and sanitary waste	Named in the register as the authorised vendor	Waste disposal register, named on every line and stamped on every sheet
Enviro Analysts and Engineers Pvt. Ltd.	Ambient air, noise and illumination monitoring	NABET and NABL accredited	Monitoring certificates
Spectro SSA Labs Private Limited, part of Eurofins Scientific SE	Drinking water testing	NABL accredited	Laboratory test report
Brihanmumbai Electric Supply and Transport Undertaking	Electricity supply	Two accounts at the licensed premises; consumer numbers withheld	April 2026 bills
Dr P. V. Shendarkar	Certifying surgeon, medical examination of 275 workers	Certifying surgeon under section 10(2)	Statutory health register
Canteen	A canteen area is listed among the amenities	Canteen area on the premises	January 2026 stakeholder letter, amenities list

The third parties, by the service each provides

	WASTE AND RECYCLING	LABORATORY TESTING	WORKERS' HEALTH	ELECTRICITY	AMENITIES
Re-waste Management	■				
Nagfani Metal and Paper Mart	■				
Enviro Analysts and Engineers Pvt. Ltd.		■			
Spectro SSA Labs Private Limited		■			
Brihanmumbai Electric Supply and Transport Undertaking				■	
Dr P. V. Shendarkar			■		
Canteen					■

Each mark is the Service provided cell of its row in Table T16.

Section 10(2)

Dr P. V. Shendarkar, certifying surgeon under the Factories Act 1948 TABLE T16



Picture 36



Picture 37



17

Three stories from the year

Each one followed to its close.

A complaint about water reached our hotline on 16 February 2026, and four days later we had installed a reverse osmosis unit and closed it. Two fire drills cleared our floor in 2 minutes 6 seconds and in 1 minute 45 seconds. A survey of 30 employees in January 2026 found each of them paid above a living wage built from their own household budgets.

17.1 Four days from a hotline complaint to a reverse osmosis unit

Cosmos Fashion Arts LLP runs four channels for concerns. They are a suggestion box, a hotline, a daily complaint register and the Internal Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013. On 16 February 2026 the hotline received a complaint that there was no water.

We installed a reverse osmosis unit in response and closed the complaint on 20 February 2026, four days after it arrived. Our drinking water had been tested on 12 August 2025. A sample from the cooler conformed to the Indian Standard for drinking water, IS 10500:2012, on twelve of thirteen parameters. By 31 March 2027 we will test drinking water every quarter, together with ambient air, noise and illumination.

The suggestion box, opened 38 times in the year with a management and a worker representative both signing, produced one letter on 19 December 2025. It raised a complaint about a supervisor's communication, and no action or closure was entered against it. From FY 2026-27 we will report the outcome of every grievance on a register that covers all twelve months.

17.2 Two evacuations, timed to the second

Our unit occupies the tenth floor of Ozone Biz Centre at Nagpada, in Mumbai Central. Each drill form records when the evacuation began and ended, and a roster of everyone counted. At the first drill, on 13 October 2025, every person present left in 2 minutes 6 seconds, and 350 of 350 were accounted for. At the second, on 23 January 2026, the floor cleared in 1 minute 45 seconds, with 290 of 290 accounted for.

Between the two drills our safety committee met on 8 January 2026. The committee has 8 members, 4 of them workers. At that meeting it checked the fire alarms, extinguishers, sprinklers, emergency lights, first aid box and evacuation plan, and recorded all of them in order.

We train for the same emergency in the classroom. First aid training and firefighting training ran on 3 October 2025, for 3 hours each and 8 employees each. From 31 March 2027 we will log every fire alarm check and every extinguisher expiry date, so that the equipment the drills depend on is tracked between meetings.

17.3 A wage tested against 30 household budgets

In January 2026 we surveyed 30 employees on what their households spend each month. The average household had 4.3 members and INR 975 a month of other income. Spending across eight categories, from food, rent and education to medical costs and unexpected events, averaged INR 20,538.34 a month.

We added an allowance of 10 per cent for discretionary spending, INR 2,053.83, which gives a living wage of INR 22,592.17 a month. Each of the 30 was paid INR 25,470 a month, which is INR 2,877.83 above the benchmark their own budgets produced.

The same wage stands above every readymade garments total in the Labour Commissioner's notification for 1 January to 30 June 2026. The highest of those totals is INR 16,807, for skilled work in Zone I. The living wage is our own benchmark, not an externally published one.

The result holds for the 30 employees surveyed and for January 2026, the month of the survey. From FY 2026-27 we will extend the survey to the whole workforce and repeat it every year, so that the benchmark moves with our workers' own costs.



Pictures 38, 39 and 40

PART FOUR

Framework alignment

18 Sustainable Development Goals

19 UN Global Compact

20 GRI content index and framework alignment



18

Sustainable Development Goals

Five goals, each with a result.

Cosmos Fashion Arts LLP maps five of the seventeen Sustainable Development Goals (SDGs) to outcomes of FY 2025-26: Goals 3, 4, 6, 8 and 12. We have made no public SDG commitment, so the mapping is our own reading of the year's results.

Five goals and the outcomes behind them.

Goals 3 and 8 relate to the health, safety and pay of our workers. A certifying surgeon examined 275 workers on 27 January 2026 and certified every one fit. We recorded no lost-time injury across 919,448 hours worked, and paid each of 30 surveyed employees INR 25,470 a month against a living wage of INR 22,592.17.

Goal 4 relates to a skills session on 12 January 2026 with 59 signed attendances, covering household finance, health, leadership and communication. Goal 6 relates to a drinking water sample that conformed on twelve of thirteen parameters, and to the reverse osmosis unit we installed in February 2026. Goal 12 relates to the end-of-life electrical equipment we handed to an authorised recycler on 26 December 2025.

The other twelve goals are unmapped for FY 2025-26. Our FY 2026-27 report will set a Scope 2 reduction pathway against 145.76 tCO2e, which bears on Goal 13. By FY 2027-28 we will report anti-corruption training coverage and confirmed incidents from a register, which bears on Goal 16.

TABLE T34

GOAL	THE IN-PERIOD OUTCOME IT RESTS ON	NAMED SOURCE	REPORTED IN
SDG 3, Good Health and Well-being	275 workers examined by a certifying surgeon on 27 January 2026 and every one certified fit; no fatality, lost-time injury or restricted work case in the year; both ambient air rounds inside every NAAQS limit	Statutory health register; ambient air monitoring certificates	Environment; Our people
SDG 4, Quality Education	One documented skills session on 12 January 2026, thirty minutes, 59 signed attendance rows, on household finance, health and work-life balance, leadership and communication	Company training record file	Our people
SDG 12, Responsible Consumption and Production	One consignment of end-of-life electrical equipment handed to an MPCB-authorised recycler on 26 December 2025 against a manifest signed by the recycler	E-waste manifest, Re-waste Management	Environment
SDG 8, Decent Work and Economic Growth	INR 25,470 a month paid to each of thirty surveyed employees against a basic-needs figure of INR 22,592.17 built from their own household budgets; no lost-time injury against 919,448 hours worked in the year	Living wage survey of January 2026; company health and safety records, the safety committee minute and the SA 8000 compliance return	Our people
SDG 6, Clean Water and Sanitation	A drinking-water cooler sample of 12 August 2025 conforming to IS 10500:2012 on twelve of thirteen parameters, with residual free chlorine below the limit of quantification; and a reverse osmosis unit installed in February 2026 in answer to a complaint about no water	Drinking water test report, Spectro SSA Labs, NABL accredited; hotline complaint table	Environment; Our people







Pictures 41, 42 and 43

SDG 3

Good Health and Well-being

275 workers examined by a certifying surgeon on 27 January 2026 and every one certified fit

SDG 4

Quality Education

One documented skills session on 12 January 2026, thirty minutes, 59 signed attendance rows

SDG 6

Clean Water and Sanitation

A drinking-water cooler sample of 12 August 2025 conforming to IS 10500:2012 on twelve of thirteen parameters

SDG 8

Decent Work and Economic Growth

INR 25,470 a month paid to each of thirty surveyed employees against a basic-needs figure of INR 22,592.17

SDG 12

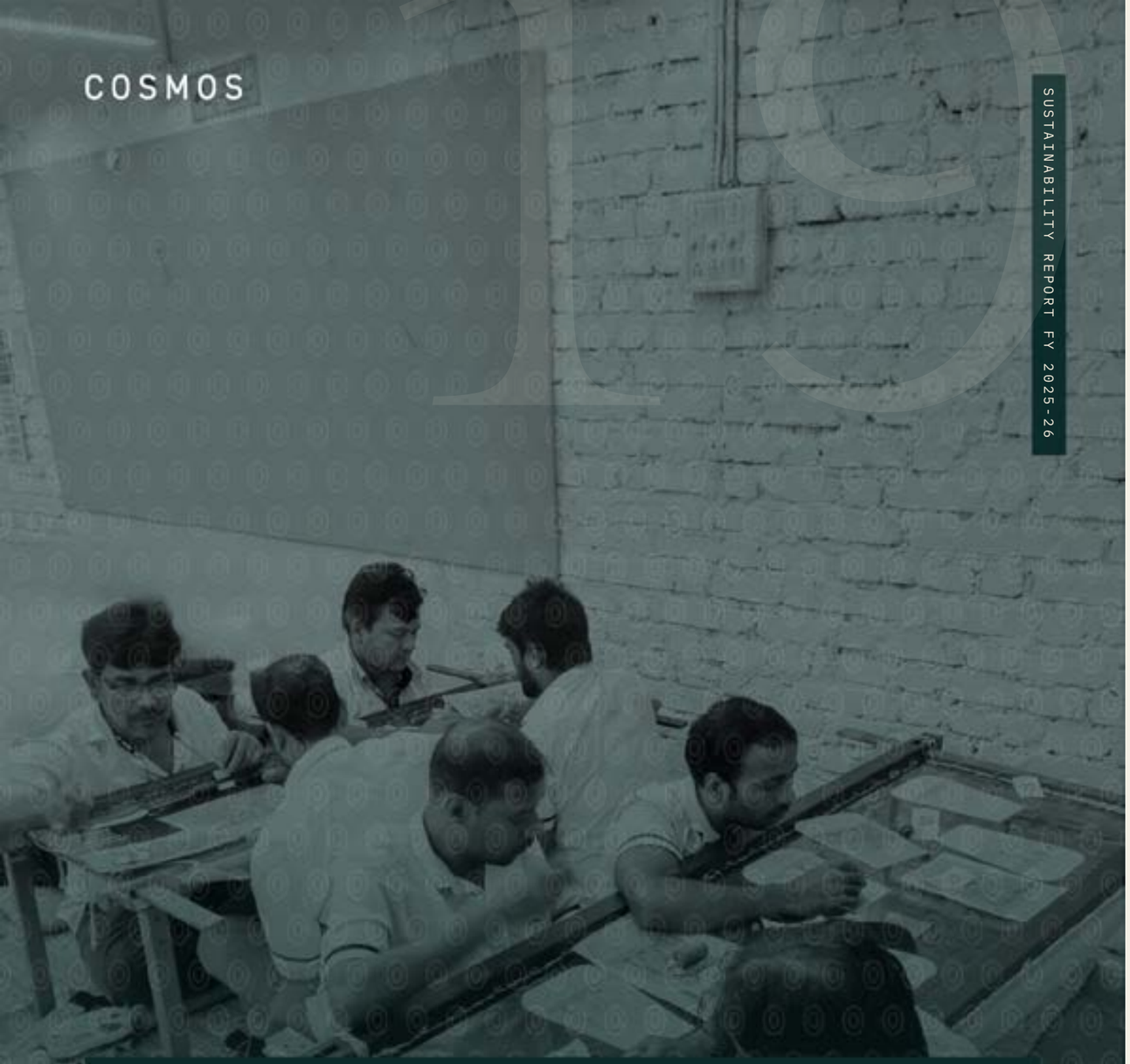
Responsible Consumption and Production

One consignment of end-of-life electrical equipment handed to an MPCB-authorised recycler on 26 December 2025

One tile for each of the five goals Table T34 maps. The line under each goal is the first clause of that row's outcome in the year.



Picture 44



19

UN Global Compact

Answered one at a time.

Cosmos Fashion Arts LLP is not a signatory to the United Nations (UN) Global Compact, and we map its ten Principles to our own documents voluntarily. Five of the Principles rest on policies under our own document control. In FY 2026-27 we will reissue the policies behind the other five under that same control.

The ten Principles and the policies behind them.

Principles 1 and 2 rest on our Labor and Human Rights Policy and our Sustainable Procurement Policy. The procurement policy sets the requirements for our 6 active suppliers. By FY 2027-28 we will screen every tier-one supplier against its environmental and social criteria.

Principle 3 rests on our Freedom of Association Policy, which cites International Labour Organization (ILO) Conventions 87 and 98. The policy states the right of every worker to form and join a trade union. Worker representatives sit on our safety committee and attend every opening of the suggestion box.

Principles 4 and 5 rest on our Child Labour Prevention Policy, which sets a minimum age of 15 or the local legal minimum. The 275 workers our certifying surgeon examined on 27 January 2026 were aged 23 to 56. Principle 6 rests on our Diversity, Equity and Inclusion Policy, and our Internal Committee received no harassment complaint in calendar 2025.

Principles 7, 8 and 9 rest on our Environment Management Procedure, which cites SA 8000:2014 and ISO 14001 and sets resource conservation and a periodic environmental review. We meter electricity monthly on both accounts. In December 2025 we sent end-of-life electrical equipment to an authorised recycler against a signed manifest. Under Principle 9, we embroider by hand on a unit with no boiler, generator or process plant, so we burn no fuel on the premises.

Principle 10 rests on our Whistleblower and Vigil Mechanism Policy, revised on 1 September 2025. The business also holds certification to ISO 37001:2016 for anti-bribery management, valid from 1 September 2025 to 31 August 2028. We had no confirmed incident of corruption in the year. By 31 December 2026 we will confirm the Ombudsman's appointment in writing and open a case log.

TABLE T35

PRINCIPLE	POLICY THAT SETS THE COMMITMENT	IN WHOSE NAME	ADOPTION BY THE REPORTING ENTITY	PRACTICE IN THE YEAR
1. Support and respect human rights	Labor and Human Rights Policy and Sustainable Procurement Policy	Cosmos Crafts Pvt. Ltd.	Applies at our unit; adoption by partners' resolution and reissue under the LLP's own document control is a target	Commitments are set in the two policies; no separate human rights due diligence process or impact assessment is run
2. Ensure no complicity in human rights abuse	Sustainable Procurement Policy	Cosmos Crafts Pvt. Ltd.	Applies at our unit; adoption by partners' resolution and reissue under the LLP's own document control is a target	Six active suppliers, recorded in our published supplier table
3. Uphold freedom of association and the right to collective bargaining	Freedom of Association Policy citing ILO Conventions 87 and 98	Cosmos Fashion Arts LLP	Established: the LLP's own document control	The policy states that no workers union is currently formed; worker representatives sit on the safety committee and attend every suggestion box opening

TABLE T35 CONTINUES ON THE NEXT PAGE

Not a signatory Participation status, UN Global Compact TABLE T35

Principle 2 Rests on our Sustainable Procurement Policy TABLE T35

TABLE T35, CONTINUED

PRINCIPLE	POLICY THAT SETS THE COMMITMENT	IN WHOSE NAME	ADOPTION BY THE REPORTING ENTITY	PRACTICE IN THE YEAR
4. Eliminate forced and compulsory labour	Child Labour Prevention Policy	Cosmos Crafts Pvt. Ltd.	Applies at our unit; adoption by partners' resolution and reissue under the LLP's own document control is a target	Commitments are set in the policy; no separate forced labour assessment is run
5. Abolish child labour	Child Labour Prevention Policy minimum age 15 or the local legal minimum	Cosmos Crafts Pvt. Ltd.	Applies at our unit; adoption by partners' resolution and reissue under the LLP's own document control is a target	The health register records the ages of the 275 workers examined, from 23 to 56
6. Eliminate discrimination in employment	Diversity, Equity and Inclusion Policy	Cosmos Crafts Pvt. Ltd.	Applies at our unit; adoption by partners' resolution and reissue under the LLP's own document control is a target	The POSH annual return records nil complaints for calendar 2025
7. Support a precautionary approach to environmental challenges	Environment Management Procedure citing SA 8000:2014 and ISO 14001	Cosmos Fashion Arts LLP	Established: the LLP's own document control	The procedure sets resource conservation and periodic environmental review; electricity is metered monthly on both accounts
8. Undertake initiatives to promote greater environmental responsibility	Environment Management Procedure	Cosmos Fashion Arts LLP	Established: the LLP's own document control	End-of-life electrical equipment sent to an authorised recycler against a signed manifest
9. Encourage the development of environmentally friendly technologies	Environment Management Procedure	Cosmos Fashion Arts LLP	Established: the LLP's own document control	Hand embroidery on one floor; no boiler, generator or process plant, so no fuel is burned on the premises.
10. Work against corruption in all its forms	Whistleblower and Vigil Mechanism Policy revision 01 dated 1 September 2025	Cosmos Fashion Arts LLP	Established: the LLP's own document control, and the operative policy	We will confirm the Ombudsman in writing and open a register of concerns. Anti-corruption training coverage will be reported from a register, and the incident count is nil
Participation status	No participation, letter of commitment or communication on progress	*Not applicable; not a signatory*	*Not applicable*	Cosmos Fashion Arts LLP is not a signatory to the UN Global Compact. Our policies name the Compact as a reference

The policies behind the principles TABLE T35

Principle 3, freedom of association

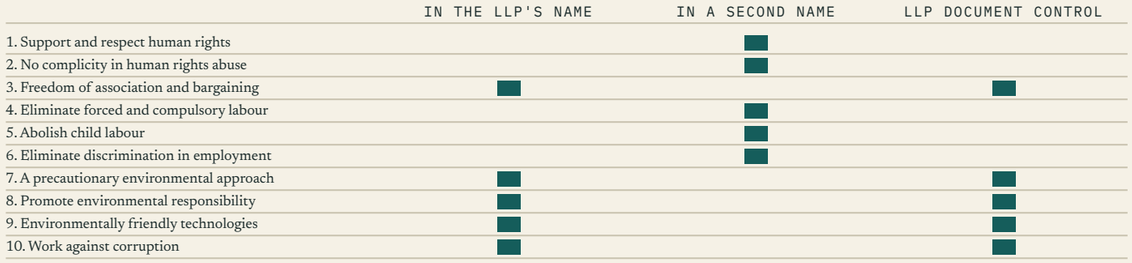
Principles 7, 8 and 9, the environment

Principle 10, corruption

Principles 4 and 5, forced and child labour

FIGURE 21

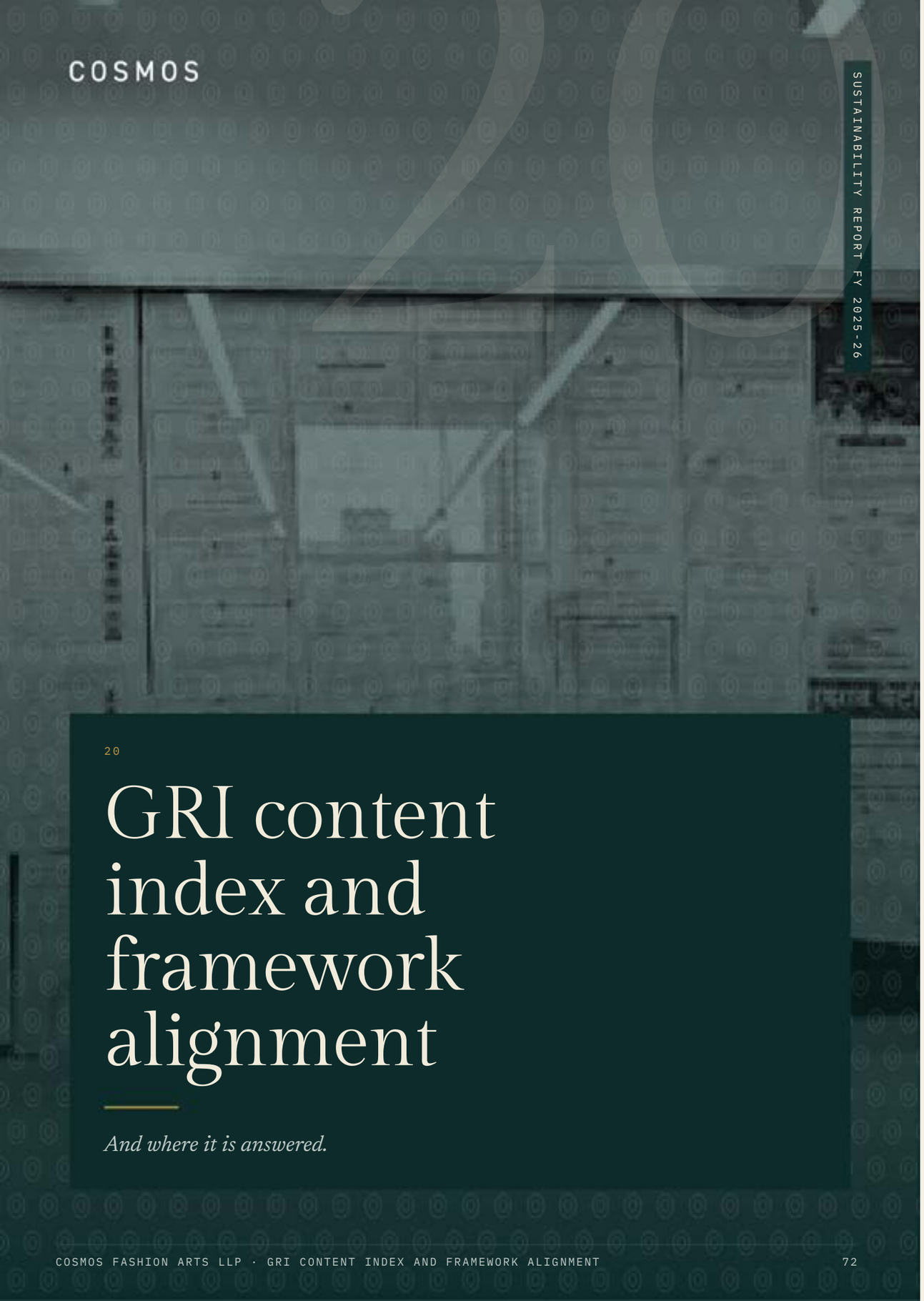
The ten Global Compact principles, by the policy that sets each



Five of the ten commitments sit in policies under the LLP's own document control, and five in policies adopted from the predecessor. Cosmos Fashion Arts LLP is not a signatory to the Compact.



Picture 45



20

GRI content index and framework alignment

And where it is answered.

Cosmos Fashion Arts LLP has reported the information cited in its GRI content index for the period 1 April 2025 to 31 March 2026 with reference to the GRI Standards. We apply GRI 1: Foundation 2021. No GRI Sector Standard applies to our sector.

20.1 Content index

The index lists each disclosure we report, the chapter that reports it and our position against it. A disclosure marked partial states in its own row what we report.

GRI content index, FY 2025-26.

20.2 Framework alignment

We prepare this report against one reporting framework, the GRI Standards. The table gives our position on other frameworks, including the product and chemical schemes our policies name.

Our position on other frameworks.

Our unit has held management system certification to ISO 9001, ISO 14001, ISO 45001, ISO/IEC 27001, ISO 37001, ISO 28000 and SA 8000, for the validity dates stated on each certificate. None of these standards is a reporting framework, and no disclosure in the report is prepared against any of them.

TABLE T20

GRI STANDARD AND DISCLOSURE	REPORTED IN	OMISSION AND REASON
2-1 Organizational details	About this report; Certifications and registrations	No omission
2-2 Entities included in sustainability reporting	About this report	No omission. One site, the hand embroidery business at the Nagpada unit, under operational control: carried on by the LLP from its incorporation on 21 July 2025 and by the same business under the name Cosmos Crafts before that
2-3 Reporting period, frequency and contact point	About this report; Contact	No omission. Published in May 2026
2-4 Restatements of information	About this report; Methodology	No omission. No previously reported figure is revised
2-5 External assurance	About this report; Independent assurance statement	External assurance: see the Independent Assurance Statement
2-6 Activities, value chain and business relationships	About this report; Leadership and governance; What matters most	Partial. Six suppliers, all local or regional
2-7 Employees	Our people	Partial. 437 permanent employees by role, all men in our published composition; full-time or part-time status is not reported
2-8 Workers who are not employees	Our people	Partial. The staff of our canteen contractor are not counted
2-9 to 2-14 Governance structure, composition and oversight	Leadership and governance	Partial. One partner is named; composition and nomination are not disclosed
2-15, 2-16 Conflicts of interest and communication of critical concerns	Leadership and governance; Data pack	No omission

TABLE T20 CONTINUES ON THE NEXT PAGE

TABLE T20, CONTINUED

GRI STANDARD AND DISCLOSURE	REPORTED IN	OMISSION AND REASON
2-19, 2-20 Remuneration policies; process to determine remuneration	Our people	Partial. Our Remuneration Policy defines the salary structure and pays every employee before the seventh of each month. The remuneration of the partners is omitted: information unavailable
2-22 Statement on sustainable development strategy	A message from the partner	No omission
2-23, 2-24 Policy commitments and their embedding	Leadership and governance	No omission. Sixteen policies, five in the LLP's name and eleven issued by Cosmos Crafts Pvt. Ltd. that apply at our unit
2-25, 2-26 Remediation and mechanisms for seeking advice and raising concerns	Leadership and governance; Our people	Partial. One letter found and one hotline complaint closed inside the year. Whistleblower reports nil; a case log is a target
2-27 Compliance with laws and regulations	Supply chain and ethics	Partial. No fine or penalty for occupational health and safety in FY 2025-26
2-29 Approach to stakeholder engagement	Listening to those we affect	Partial. Eight stakeholder groups are named; a documented stakeholder consultation is a target
2-30 Collective bargaining agreements	Our people	No omission. Coverage is 0 per cent: no collective bargaining agreement is in force, and our own policy states that no union is formed
3-1, 3-2, 3-3 Process to determine material topics, list of topics, management of topics	What matters most	Partial. Management assessment of material topics, without a stakeholder consultation. Topics reviewed and not retained are listed in What matters most
202-1 Ratios of standard entry level wage against local minimum wage	Our people	Partial. Wage reported from the living wage survey; a monthly wage register is a target
203-1, 203-2 Indirect economic impacts	Our people	Partial. Community programmes are reported without spend; financial figures are outside the scope of the report
204-1 Proportion of spending on local suppliers	Supply chain and ethics	Partial. All 6 active suppliers are local or regional; spend is outside the scope of the report
205-3 Confirmed incidents of corruption and actions taken	Supply chain and ethics	*Nil; an incident register is a target*
206-1 Legal actions for anti-competitive behaviour, anti-trust and monopoly practices	Supply chain and ethics; Data pack	— Nil
302-1 Energy consumption within the organization	Environment; Data pack	Partial. The petrol for the company-owned bike is not in our return, so no fuel energy is counted
302-3 Energy intensity	Environment; Data pack	No omission. 1.69 GJ per employee: 739.08 GJ within the organisation over the workforce of 437. The ratio covers electricity, the only energy used at the unit
303-1, 303-2 Interactions with water as a shared resource; management of water discharge-related impacts	Environment	No omission. All water is municipal piped supply, used for domestic purposes only. The only effluent is domestic and goes to the municipal sewage system, and the premises have no treatment plant
303-3 Water withdrawal	Environment; Data pack	Partial. 4,598 KL from company water records; bills or meter readings are a target

TABLE T20 CONTINUES ON THE NEXT PAGE

TABLE T20, CONTINUED

GRI STANDARD AND DISCLOSURE	REPORTED IN	OMISSION AND REASON
303-4 Water discharge	Environment; Data pack	Partial. 36.5 KL, being the 100 litres a day of domestic effluent declared on our MPCB White category consent acknowledgement, over 365 days. Discharge is not metered
303-5 Water consumption	Environment; Data pack	Partial. 4,561.5 KL, being withdrawal of 4,598 KL less the declared discharge of 36.5 KL
305-1 Direct (Scope 1) GHG emissions	Environment; Data pack; Methodology	No omission. 0.054 tCO2e from a company-owned petrol bike, our FY 2024-25 published figure carried, though our return records no petrol; nil for stationary combustion and refrigerants on the MPCB White category consent acknowledgement, the refrigerant nil to be confirmed against service records
305-2 Energy indirect (Scope 2) GHG emissions	Environment; Data pack	No omission. 145.76 tCO2e location-based, from 205.301 MWh at 0.710 tCO2e per MWh published by the Central Electricity Authority; market-based is the same
305-3 Other indirect (Scope 3) GHG emissions	Environment; Data pack	No omission. Scaled from the FY 2024-25 screening of six sources in five categories
305-4 GHG emissions intensity	Environment; Data pack	No omission. 1.32 tCO2e per employee: 577.91 tCO2e across Scopes 1 to 3 over the workforce of 437
305-7 Nitrogen oxides, sulphur oxides and other significant air emissions	Environment; Data pack	*Not applicable: the site has no stack, process or fugitive emission*
306-2 Management of significant waste-related impacts	Environment; Data pack	Partial. One consignment of end-of-life electrical equipment is documented against a manifest signed by the recycler; manifesting every consignment is a target
306-3 Waste generated	Environment; Data pack	Partial. 1.432 MT from company waste records, by stream
306-4 Waste diverted from disposal	Environment	Partial. Reported as 5 kg of end-of-life electrical equipment to an authorised recycler
308-1 New suppliers screened using environmental criteria	Supply chain and ethics	Partial. The count of six active suppliers is reported without a screening share
403-1 to 403-7 Occupational health and safety management system	Our people	Partial. The business held ISO 45001:2018 certification at 31 March 2026, in the name Cosmos Crafts, and a hazard identification and risk assessment is in place; a dated record for each of its controls is a target
403-8 Workers covered by an occupational health and safety management system	Our people; Data pack	Partial. Our published occupational health and safety table records all 437 employees covered; company records for FY 2025-26 give 100 per cent coverage by the safety committee. The staff of our canteen contractor are not counted
403-9, 403-10 Work-related injuries and work-related ill health	Our people; Data pack	Partial. Every injury numerator under 403-9 is zero, so its rates are zero on any denominator; 403-10 records 1 case of occupational ill health
404-1 Average hours of training per year per employee	Our people	Partial. The last published training total of 196.5 hours is reported, without a per-employee average

TABLE T20 CONTINUES ON THE NEXT PAGE

TABLE T20, CONTINUED

GRI STANDARD AND DISCLOSURE	REPORTED IN	OMISSION AND REASON
404-2 Programmes for upgrading employee skills and transition assistance	Our people; Data pack	Partial. One skills session is documented for the year; a skill matrix is a target
404-3 Employees receiving regular performance and career development reviews	Data pack; Methodology	Partial. The FY 2024-25 published coverage and promotion rate are carried; FY 2025-26 records are not held
405-1 Diversity of governance bodies and employees	Our people; Data pack	Partial. Composition by role is reported, and the statutory health register of 27 January 2026 enters all 275 workers examined as male. Age group is not reported
405-2 Ratio of basic salary and remuneration of women to men	Our people	Omitted. Information unavailable: remuneration is not reported by gender
406-1 Incidents of discrimination and corrective actions taken	Our people	Partial. Nil harassment complaints on the POSH annual return, which covers sexual harassment only and calendar 2025 only
407-1 Operations at risk for freedom of association and collective bargaining	Our people	Partial. Our Freedom of Association Policy states that no union is formed
408-1 Operations and suppliers at significant risk for incidents of child labour	Our people	Partial. The statutory health register of 27 January 2026 records the ages of the 275 workers examined as 23 to 56, with no worker under 18, and our Child Labour Prevention Policy applies across the unit. Suppliers are not yet assessed
413-1, 413-2 Local community engagement and impacts	Our people	Partial. The programmes are described without beneficiary counts or the share of operations covered, which our FY 2026-27 report will give; 413-2 is not assessed
414-1 New suppliers screened using social criteria	Supply chain and ethics	Partial. The count of six active suppliers is reported without a screening share
418-1 Substantiated complaints concerning breaches of customer privacy	Supply chain and ethics	— Nil

Disclosures answered with a figure TABLE T20

4,598 KL	145.76 tCO2e	1.432 MT	196.5 HOURS
303-3 Water withdrawal	305-2 Scope 2, location-based	306-3 Waste generated	404-1 Training, FY 2024-25

Disclosures reported with no omission TABLE T20

- 2-1 Organizational details
- 2-2 Entities included in sustainability reporting
- 2-3 Reporting period, frequency and contact point
- 2-4 Restatements of information
- 2-15, 2-16 Conflicts of interest and communication of critical concerns
- 2-22 Statement on sustainable development strategy
- 2-23, 2-24 Policy commitments and their embedding
- 2-30 Collective bargaining agreements
- 302-3 Energy intensity
- 303-1, 303-2 Interactions with water as a shared resource; management of water discharge-related impacts
- 305-1 Direct (Scope 1) GHG emissions
- 305-2 Energy indirect (Scope 2) GHG emissions
- 305-3 Other indirect (Scope 3) GHG emissions
- 305-4 GHG emissions intensity

TABLE T36

FRAMEWORK	POSITION OF THIS REPORT	WHY
GRI Standards	Prepared with reference to	GRI 1 Foundation 2021 is the standard used. No sector standard has been applied
SA 8000:2014	The business held certification to 2 March 2026, in the name Cosmos Crafts. Implementation also stated by the LLP	Certificate issued by Ozone Sustainability Management Systems, valid to 2 March 2026. In a January 2026 letter to the Mumbai Fire Brigade the LLP states that it implements and follows the standard, and it filed a four-page compliance return for calendar 2025
ISO 9001, ISO 14001, ISO 45001, ISO/IEC 27001, ISO 37001, ISO 28000	The business holds certification, in the name Cosmos Crafts; three certificates have expired	Three issued by Royal Impact Certification Ltd and expired 17 April 2026, two issued by QRO and running to 31 August 2028, and one issued by UK Certification & Inspection Limited on 16 October 2025 and running to 15 October 2028. Bodies and dates are listed under Certifications and registrations. All six are issued in the name Cosmos Crafts, the name under which the business operated before the LLP was incorporated
EcoVadis	No rating held by the reporting entity; no claim made	No EcoVadis assessment, scorecard, questionnaire or rating is held
TCFD recommendations and IFRS S2	Not applied	Both require a governance description for climate oversight and a climate risk and opportunity assessment, and this report has neither
CDP	Not applied	No CDP response, questionnaire or score is held
SBTi	Not applied	No science-based target has been set or submitted for validation
BRSR and the NGRBC principles	*Not applicable*	The BRSR applies to listed companies under SEBI's Listing Obligations and Disclosure Requirements. The reporting entity is an unlisted limited liability partnership
UN Global Compact	Voluntary mapping only. Not a signatory	The UN Global Compact chapter maps the ten principles to the documents that set each commitment and states in whose name
UN Sustainable Development Goals	Five goals mapped, twelve stated as unmapped with the reason	Each mapped goal rests on an outcome in the year with a named source. No public SDG commitment has been made
Higg FEM and FSLM, ZDHC, OEKO-TEX, GOTS, REACH	Not applied. Named only inside policy documents	No module, assessment, test report or certificate is held against any of them
Independent assurance	Independent assurance statement at section 24	External assurance: see the Independent Assurance Statement

5 kg 306-4 Waste diverted: end-of-life electrical equipment to an authorised recycler TABLE T20

2 March 2026 SA 8000:2014, certification held in the name Cosmos Crafts to this date TABLE T36

FIGURE 23

Where this report stands against each framework named in it

	CERTIFIED	APPLIED	NOT APPLIED	NOT APPLICABLE
GRI Standards 2021		■		
SA 8000:2014	▭			
ISO 9001, 14001, 45001, 27001, 37001, 28000	◧			
EcoVadis			■	
TCFD recommendations and IFRS S2			■	
CDP			■	
SBTi			■	
BRSR and the NGRBC principles				■
UN Global Compact		◧		
UN Sustainable Development Goals		◧		
Higg FEM and FSLM, ZDHC, OEKO-TEX, GOTS, REACH			■	
Independent assurance		■		

The SA 8000 mark is outlined because the certificate expired on 2 March 2026. The six ISO standards are drawn as a part mark: the certificates are held under the name Cosmos Crafts, and three of them, ISO 9001, 14001 and 45001, expired on 17 April 2026. A framework named only inside a policy is drawn as not applied.



Picture 46

PART FIVE

Data and assurance

21 Data pack

22 Certifications and registrations

23 Commitments to 2030

24 Independent assurance statement

25 Methodology

26 Contact



21

Data pack

Performance data for the year.

The tables below gather our environmental, safety, wage and grievance figures, first by theme and then in the order of the GRI Standards. Figures cover FY 2025-26, 1 April 2025 to 31 March 2026, unless a column names an earlier year, and each table gives the source of every row.

21.1 Figures by theme

Grid electricity by meter and month.

Energy and emissions.

Municipal water withdrawal by month.

Waste by stream.

Water and waste, FY 2022-23 to FY 2025-26.

Ambient air, noise and illumination.

Drinking water quality, 12 August 2025.

Occupational injuries and ill health.

Safety committee, drills and systems.

Living wage survey, January 2026.

Grievance, harassment and worker voice.

21.2 Figures by GRI disclosure

Environmental disclosures.

Employment and social disclosures.

Governance and value chain disclosures.

205,301 kWh

Grid electricity purchased

Sum of the two meters at the licensed premises

FROM TABLE T22

3,000 litres a day

Declared to the MPCB for domestic consumption

TABLE T23

TABLE T21

BILLING MONTH	METER 1 (KWH)	METER 2 (KWH)	SITE TOTAL (KWH)
April 2025	5,932	7,521	13,453
May 2025	7,897	8,541	16,438
June 2025	9,210	9,799	19,009
July 2025	7,422	9,972	17,394
August 2025	8,665	11,186	19,851
September 2025	8,501	9,755	18,256
October 2025	8,748	9,727	18,475
November 2025	7,822	11,225	19,047
December 2025	7,219	9,393	16,612
January 2026	8,014	9,109	17,123
February 2026	6,184	7,743	13,927
March 2026	6,905	8,811	15,716
FY 2025-26 total	92,519	112,782	205,301

Site total by month, kWh TABLE T21

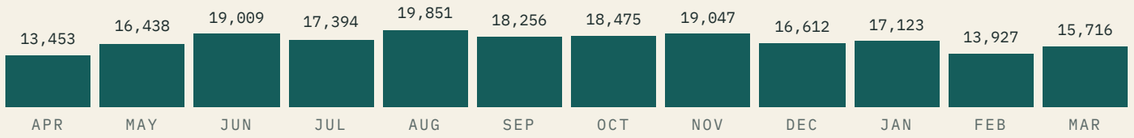
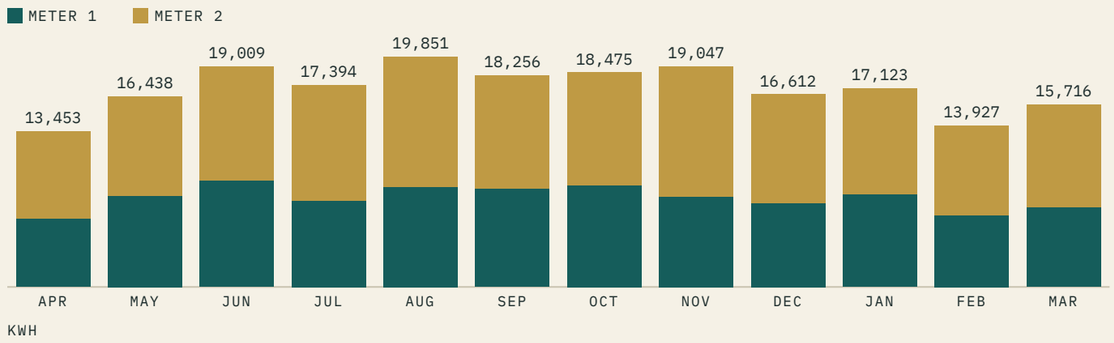


FIGURE 24

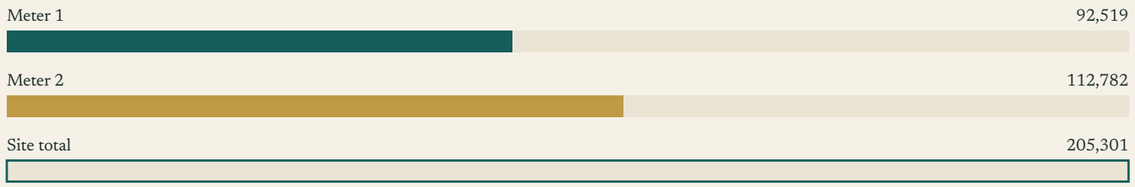
Grid electricity by month, the two meters that make the site total



The figure above each column is the site total printed in the table. The two tones are the two meters at the licensed premises.

FIGURE 25

The two meters against the site total, as the table prints them



The three figures are the FY 2025-26 totals printed on the last row of Table T21. The two meter bars are drawn against the site total, which is the outlined bar, so the split can be read without a percentage being stated anywhere.

TABLE T22

MEASURE	FY 2025-26	UNIT	NOTE
Grid electricity purchased	205,301	kWh	Sum of the two meters at the licensed premises
Grid electricity purchased	205.301	MWh	Converted at 1 MWh equals 1,000 kWh
Grid electricity purchased	739.08	GJ	Converted at 1 kWh equals 0.0036 GJ
Renewable electricity generated on site	— Nil	kWh	The return declares on-site solar not applicable in every month
Renewable electricity purchased	— Nil	kWh	Both Brihanmumbai Electric Supply and Transport Undertaking accounts are billed on the standard commercial tariff with no renewable purchase and no certificate
Renewable share of electricity	— 0	per cent	Nil renewable electricity generated or purchased, against 205,301 kWh purchased from the grid

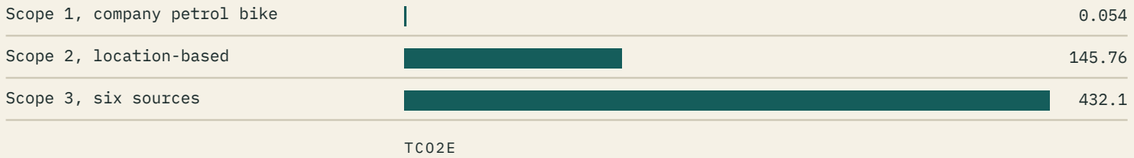
TABLE T22 CONTINUES ON THE NEXT PAGE

TABLE T22, CONTINUED

MEASURE	FY 2025-26	UNIT	NOTE
Grid electricity share of the premises' energy	100	per cent	Electricity is the whole of the energy used at the premises; the MPCB White category consent acknowledgement declares no combustion source
Diesel, LPG, PNG, CNG, coal, petrol	Not counted	*Not applicable*	The company-owned bike's petrol is not in our return. The MPCB White category consent acknowledgement declares no combustion source on the premises; the company-owned bike is under Scope 1, mobile combustion
Scope 1, stationary combustion	— Nil	tCO2e	No boiler, no generator, no process emission
Scope 1, mobile combustion	0.054	tCO2e	A company-owned petrol bike, our FY 2024-25 published figure, carried so the two years compare; our return records no petrol for the year
Scope 1, refrigerants	— Nil	tCO2e	The MPCB White category consent acknowledgement records no fugitive emission of any sort. That is not a refrigerant inventory: the nil will be confirmed against service records for any air-conditioning equipment
Scope 1, FY 2024-25 as published	0.054	tCO2e	The company-owned petrol bike, the same source as this year's mobile combustion
Scope 2, purchased electricity, location-based	145.76	tCO2e	205.301 MWh at 0.710 tCO2e per MWh, the weighted average rate published by the Central Electricity Authority in CO2 Baseline Database version 21.0, Table B; not comparable with FY 2024-25, whose 42.34 tCO2e rests on the preceding report's 59.8 MWh
Scope 2, purchased electricity, market-based	145.76	tCO2e	Equal to the location-based figure: no renewable energy certificate is held and no supplier-specific factor is available
Scope 3, six sources in five categories	432.1	tCO2e	Scaled from our FY 2024-25 screening: raw material procurement, packaging, upstream transport and export sea freight, 463.6 tCO2e, times 0.662 over 0.725 MT, our fabric and cutting waste this year and last; air travel and commuting, 8.8 tCO2e, times 437 over 437, our workforce
Scope 3, FY 2024-25 as published	472.4	tCO2e	The same six sources in five categories: the base this year's figure is scaled from
Total, Scopes 1 to 3	577.91	tCO2e	Scope 1 0.054, Scope 2 145.76 and Scope 3 432.1, summed
Energy intensity	1.69	GJ per employee	739.08 GJ divided by the workforce of 437, our published workforce figure
Greenhouse gas intensity	1.32	tCO2e per employee	577.91 tCO2e divided by the workforce of 437, our published workforce figure

FIGURE 26

Greenhouse gas emissions by scope, tCO2e



Scope 2 is 205.301 MWh at 0.710 tCO2e per MWh. Scope 1, 0.054 tCO2e, is too small to draw to scale. Scope 3 scales our FY 2024-25 screening of six sources in five categories. The three scopes total 577.91 tCO2e.

TABLE T23

MONTH	MUNICIPAL WITHDRAWAL AS RETURNED	UNIT
April 2025	358	KL
May 2025	411	KL
June 2025	657	KL
July 2025	321	KL
August 2025	274	KL
September 2025	394	KL
October 2025	247	KL
November 2025	421	KL
December 2025	541	KL
January 2026	351	KL
February 2026	299	KL
March 2026	324	KL
FY 2025-26 total	4,598	KL; sum of the twelve monthly entries
Withdrawal per employee	10.52	KL; 4,598 KL divided by the workforce of 437, our published workforce figure
Declared to the MPCB, domestic consumption	3,000 litres a day, which at 365 days is 1,095,000 litres or 1,095 KL a year	As declared 25 November 2025, for domestic use. We will update our declared water use with the MPCB by 31 March 2027
Declared to the MPCB, domestic effluent	100 litres a day, which at 365 days is 36,500 litres or 36.5 KL a year	As declared 25 November 2025, to the municipal sewage system. Discharge is not metered
Water consumed	4,561.5	KL; withdrawal of 4,598 KL less the declared effluent of 36.5 KL
Groundwater, rainwater, tanker water	— Nil	KL; MCGM piped supply is the only source on the MPCB White category consent acknowledgement
Water recycled or reused on site	— Nil	No treatment plant on the MPCB White category consent acknowledgement, whose disposal mode for the site's only effluent stream is the municipal sewage system; company records mark effluent and sewage treatment sludge not applicable in all 48 months
Water recycled or reused, share of withdrawal	0 per cent	Nil recycled or reused on site, as the row above records

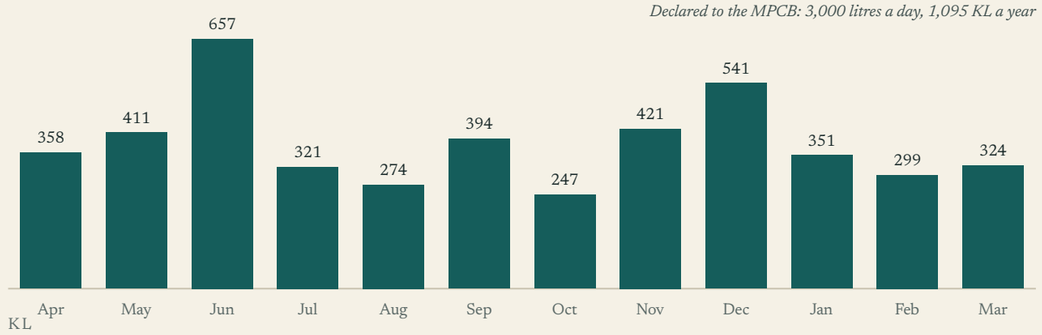
Nil KWH Renewable electricity purchased in the year TABLE T22

1.432 MT Non-hazardous waste generated in the year, company waste records TABLE T24

FIGURE 27

Municipal water withdrawn, month by month

Declared to the MPCB: 3,000 litres a day, 1,095 KL a year



Twelve monthly entries from company water records. The declaration to the pollution control board of November 2025 is a daily and a yearly figure for domestic use, so it is set in words above the columns. Every column's figure is printed on the column.



Picture 47

TABLE T24

STREAM	COMPANY WASTE RECORDS, FY 2025-26, WASTE GENERATED	SITE DISPOSAL REGISTER, ONE VENDOR'S SINGLE MONTHLY COLLECTION, PERIOD STATED IN EACH CELL	POSITION TAKEN
Fabric and cutting waste	0.662 MT for the year, of which 0.110 MT in July 2025	4 kg of fabric cut bits collected in July 2025; 32.5 kg across the nine in-period sheets	Both published, each on its own scope
General office waste	0.380 MT for the year of general office and canteen waste, of which 0.010 MT in July 2025	4.5 kg of general waste recorded as waste paper and used covers in July 2025; 40.0 kg across the nine in-period sheets	Both published, each on its own scope

TABLE T24 CONTINUES ON THE NEXT PAGE

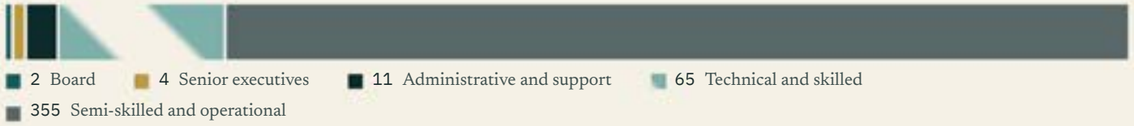
TABLE T24, CONTINUED

STREAM	COMPANY WASTE RECORDS, FY 2025-26, WASTE GENERATED	SITE DISPOSAL REGISTER, ONE VENDOR'S SINGLE MONTHLY COLLECTION, PERIOD STATED IN EACH CELL	POSITION TAKEN
Food and sanitary waste	No separate line in company waste records	3.5 kg in July 2025, a separate line on every sheet; 33.0 kg across the nine in-period sheets	Register figure published on its own scope
Plastic waste	0.390 MT for the year, of which 0.020 MT in July 2025	Used water bottles, on all nine in-period sheets	Return figure published
Cardboard and packaging	0 in every month of every year recorded	Waste paper and used covers collected every month	The generated total carries no cardboard and packaging quantity; the waste paper and used covers the vendor collects are in the register's general waste line
Non-hazardous total	1.432 MT for the year	105.5 kg across the nine in-period sheets for the three streams recorded in kilograms throughout, being 40.0 general, 32.5 fabric cut bits and 33.0 food and sanitary, each the sum of its monthly sheets	The vendor's collections are part of the total generated
End-of-life electrical equipment	18 kg across three months, of which 5 kg in December 2025	Manifest total of 7 items: 1 printer or scanner as bad, 1 consumer electronics item as good, 5 needles as scrap	18 kg reported for the year; the manifest confirms the route for its 7 items
Used oil, chemical containers, treatment plant sludge	Declared not applicable in every month of company waste records for FY 2025-26	No entry	*Nil; the MPCB White category consent acknowledgement declares no hazardous waste under the 2016 Rules and no treatment plant, and the return reads not applicable in every month*
Disposal route	No route field in company waste records	Disposal method reads Vendor on every line, with Nagfani Metal and Paper Mart named and stamped on every sheet	The vendor's collection is the route for the register quantities only
Register entity name, in-year months	*Not applicable*	Sheets under Cosmos Crafts from July to October 2025 and under Cosmos Fashion Arts LLP from November 2025 to March 2026; sheets for April, May and June 2025 are among our targets	The same business at the same premises, under the name Cosmos Crafts before the LLP's incorporation on 21 July 2025 and on register sheets to October 2025

POSH Internal Committee, calendar 2025 TABLE T30

9	4	Nil	Nil
Members, including 1 external	Meetings and awareness programmes	Complaints received	Cases unresolved after 90 days

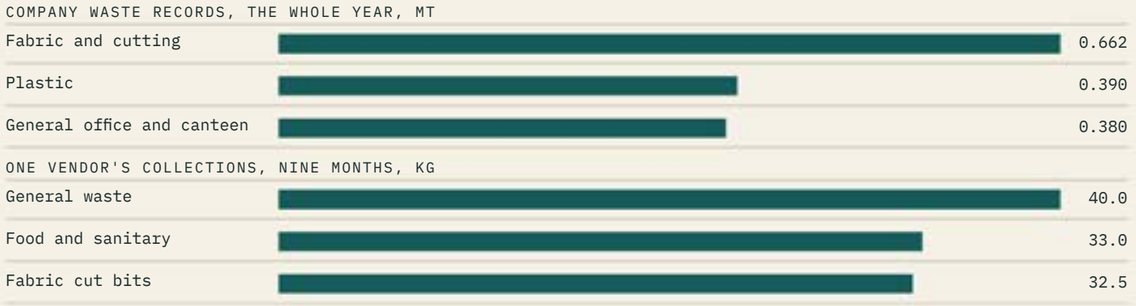
Employees by category, 405-1 b TABLE T38



2 Board · 4 Senior executives · 11 Administrative and support · 65 Technical and skilled · 355 Semi-skilled and operational

FIGURE 28

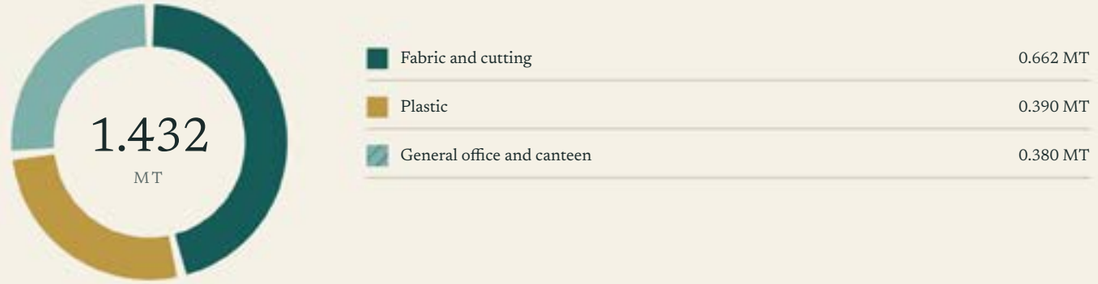
Two waste records, each on its own scale



The two halves are separate scales under separate unit headings. One is a year of company waste records and the other is nine months of a single vendor's collections, each reported on its own scope.

FIGURE 29

Waste streams inside the year's 1.432 MT



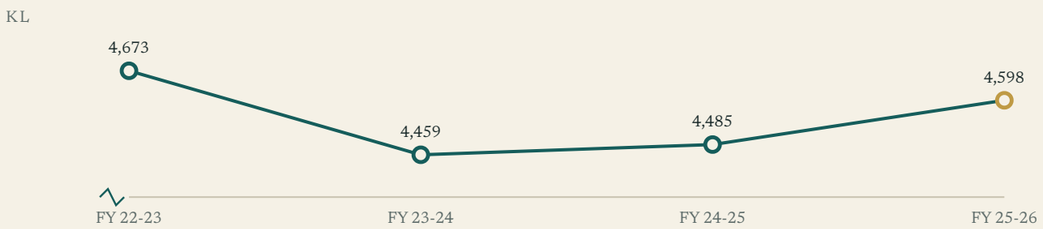
The centre is the figure Table T24 publishes for the year, and the three arcs are drawn as shares of it. The vendor register's kilograms are on a different scope and are not on this figure.

TABLE T41

MEASURE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	BASIS
Municipal water withdrawn, KL	4,673	4,459	4,485	4,598	Company water records, the sum of the monthly entries. No annual total is printed
Non-hazardous waste generated, MT	2.164	1.550	2.055	1.432	Company waste records, the sum of the monthly entries for fabric and cutting, cardboard and packaging, plastic, and general office and canteen waste. The cardboard and packaging line reads zero in every month of every year
Reporting entity in that year	The same business, under the name Cosmos Crafts	The same business, under the name Cosmos Crafts	The same business, under the name Cosmos Crafts	Cosmos Fashion Arts LLP from 21 July 2025; the same business under the name Cosmos Crafts before that	The hand embroidery business at the Nagpada unit, carried on by the LLP from its incorporation on 21 July 2025 and by the same business under the name Cosmos Crafts before that. The three prior years are shown on that basis

FIGURE 30

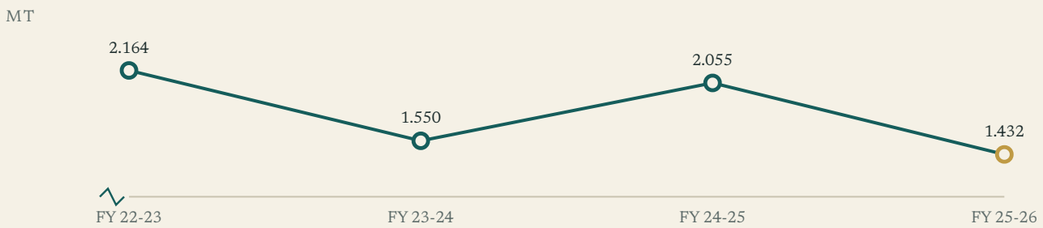
Municipal water withdrawn, four years



The axis starts near the data and the zigzag marks the break. The three earlier years are the predecessor business at this site, so only the last dot is gold.

FIGURE 31

Non-hazardous waste generated, four years



All four years are summed on the same stream lines and are drawn as one series.

TABLE T44

SOURCE	GHG PROTOCOL CATEGORY	UPSTREAM OR DOWNSTREAM	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Raw material procurement	1 Purchased goods and services	Upstream	106	97	93	87	79.44
Packaging materials	1 Purchased goods and services	Upstream	388	350	339	315	287.63
Material transport and distribution	4 Upstream transportation and distribution	Upstream	1.6	1.7	1.5	1.3	1.19
Air travel	6 Business travel	Upstream	18.4	9.01	8.39	7.6	7.6
Suburban train commuting	7 Employee commuting	Upstream	0.8	0.9	0.8	0.8	0.8
Motorbike commuting	7 Employee commuting	Upstream	0.4	0.5	0.4	0.4	0.4
Export sea freight	9 Downstream transportation and distribution	Downstream	60.2	56	59.7	60.3	55.06
Total Scope 3			575.4	515.11	502.79	472.4	432.1

Figures are tCO2e. FY 2021-22 to FY 2024-25 are as our FY 2024-25 report published them. FY 2025-26 scales FY 2024-25 row by row: the four production lines by 0.662 over 0.725 MT, our fabric and cutting waste this year and last, and the three people lines by 437 over 437, our workforce. The FY 2025-26 rows are rounded to two decimals and their total, 432.1, is taken before rounding. Two rows are renumbered: our FY 2024-25 report printed packaging materials as category 2 and motorbike commuting as category 8, numbering its rows in sequence. Under the GHG Protocol each belongs to the category above it, purchased goods and services being category 1 and employee commuting category 7, and this table numbers them so. No figure changes; the seven rows sit across five categories.

TABLE T45

GHG PROTOCOL CATEGORY	UPSTREAM OR DOWNSTREAM	FY 2025-26	STATUS
1 Purchased goods and services	Upstream	367.07	In the inventory: raw material procurement and packaging materials
2 Capital goods	Upstream		Outside the FY 2025-26 inventory
3 Fuel- and energy-related activities	Upstream		Outside the FY 2025-26 inventory
4 Upstream transportation and distribution	Upstream	1.19	In the inventory: material transport and distribution
5 Waste generated in operations	Upstream		Outside the FY 2025-26 inventory
6 Business travel	Upstream	7.6	In the inventory: air travel
7 Employee commuting	Upstream	1.2	In the inventory: suburban train and motorbike commuting
8 Upstream leased assets	Upstream		Outside the FY 2025-26 inventory
9 Downstream transportation and distribution	Downstream	55.06	In the inventory: export sea freight
10 Processing of sold products	Downstream		Outside the FY 2025-26 inventory
11 Use of sold products	Downstream		Outside the FY 2025-26 inventory
12 End-of-life treatment of sold products	Downstream		Outside the FY 2025-26 inventory
13 Downstream leased assets	Downstream		Outside the FY 2025-26 inventory
14 Franchises	Downstream		Outside the FY 2025-26 inventory
15 Investments	Downstream		Outside the FY 2025-26 inventory
Total Scope 3		432.1	Five of the fifteen categories in the inventory

The GHG Protocol sets fifteen Scope 3 categories, eight upstream and seven downstream. Five are in our FY 2025-26 inventory, which scales our FY 2024-25 screening, and the other ten are outside it. Table T18 commits us to collect activity data for purchased materials, packaging, freight and commuting and to compute Scope 3 for FY 2026-27 on a stated factor set.

TABLE T42

MEASURE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Grid electricity, MWh	63.2	60.4	59.8	205.301
Energy within the organisation, MWh	63.53	60.71	60.02	205.301
Grid electricity, GJ	227.52	217.44	215.28	739.08
Energy within the organisation, GJ	228.71	218.56	216.07	739.08
Scope 1 emissions, tCO2e	0.081	0.076	0.054	0.054

TABLE T42 CONTINUES ON THE NEXT PAGE

TABLE T42, CONTINUED

MEASURE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Scope 2 emissions, tCO2e	44.75	42.76	42.34	145.76
Scope 3 emissions, tCO2e	515.11	502.79	472.4	432.1
Total emissions, Scopes 1 to 3, tCO2e	559.936	545.629	514.792	577.91
Hazardous waste generated, MT	0	0	0	0
Board	2	2	2	2
Senior executives	4	4	4	4
Administrative and support	10	11	11	11
Technical and skilled	50	60	65	65
Semi-skilled and operational	375	360	355	355
Women employees	0	0	0	0
Permanent employees	441	437	437	437
Covered under performance appraisal, per cent	100	100	100	100
Receiving annual performance feedback, per cent	100	100	100	100
Internal promotion rate, per cent	14.8	19.6	22	22
Work-related fatalities	0	0	0	0
High-consequence work-related injuries	0	0	0	0
Recordable injury and illness rate (TRIFR)	0	0	0	0
Process-safety incident count	0	0	0	0
Hours worked per employee	2,104	2,104	2,104	2,104
First aid cases	2	0	0	3
Near-misses reported	0	0	0	0
Restricted work cases	0	0	0	0
Total days lost (all lost-time injuries)	0	0	0	0
Occupational ill-health cases (GRI 403-10)	1	0	0	1
First-aiders trained and available	6	6	9	9
Emergency drills conducted	4	4	4	4
Total employees covered under OHS system	441	437	437	437
Fatalities as a result of work-related ill health	0	0	0	0
Fire safety, hours	3.5	4	4	3

TABLE T42 CONTINUES ON THE NEXT PAGE

TABLE T42, CONTINUED

MEASURE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
First aid, hours	2	2	2	3
Covered under collective bargaining, per cent	77	100	100	0
Employee grievances raised	11	46	32	2
Employee grievances resolved	11	43	32	1
Reported code-of-conduct violations	0	0	0	0
Whistleblower complaints received	0	0	0	0
Confirmed information-security incidents	0	0	0	0
Confirmed corruption incidents	0	0	0	0
Active suppliers	6	6	6	6
Local or regional suppliers	6	6	6	6
Diesel or DG-set fuel (litres)	0	0	0	0
Lost-time injuries	0	0	0	0
Number of safety committees	1	1	1	1
Confirmed data breaches	0	0	0	0

TABLE T43

MEASURE	FY 2022-23	FY 2023-24	FY 2024-25
Petrol, company-owned bike, MWh	0.33	0.31	0.22
Petrol, company-owned bike, GJ	1.188	1.116	0.792
Scope 3 category 7, commuting by suburban train, tCO2e	0.9	0.8	0.8
Scope 3 category 7, commuting by motorbike, tCO2e	0.5	0.4	0.4
Employees from underrepresented groups, per cent	10.96	13.55	14.62
Employees trained in DEI, per cent	100	100	100
Reported incidents of harassment	0	0	0
Employee satisfaction index, DEI (out of 5)	4.6	5	4.8
Underrepresented groups in top management, per cent	0	0	0
Facility accessible to persons with disabilities, per cent	100	100	100
High-performer retention rate, per cent	88	90	92

TABLE T43 CONTINUES ON THE NEXT PAGE

TABLE T43, CONTINUED

MEASURE	FY 2022-23	FY 2023-24	FY 2024-25
Performance-linked training hours per employee	3.1	3.8	4.4
Average performance rating (out of 10)	8.4	8.7	8.9
Given annual salary appraisal, per cent	88	92	94
Covered under medical insurance, per cent	100	100	100
Undergoing periodic medical exams, per cent	99	100	100
Trained on health and safety, per cent	98	100	100
Third-party or contract workers covered	0	0	0
Ethics, hours	2	2	2
Ergonomics (daily reinforcement), hours	175	180	182.5
Workplace health and safety, hours	2	2	2
Employee code of conduct, hours	2	2	2
Environment, hours	2	2	2
Training hours, all programmes	188.5	194	196.5
Social-dialogue engagements conducted	26	24	28
Grievances resolved via mechanism, per cent	100	67	96
Average response time to concerns (days)	9.8	9.2	6.5
Joint committees (health, safety, welfare)	5	6	6
Average annual wage, INR	275,000	290,000	305,000
Living wage benchmark, INR a year	122,000	125,000	128,000
Employees paid living wage, per cent	100	100	100
Direct employees paid below living wage, per cent	0	0	0
Reported labour-rights violations	0	0	0
Human-rights violations reported	0	0	0
Child-labour incidents identified	0	0	0
Forced or bonded-labour incidents	0	0	0
Harassment or discrimination complaints	0	0	0
Anti-bribery and corruption training coverage, per cent	100	100	100
Employees acknowledging ethics policies, per cent	100	100	100

TABLE T43 CONTINUES ON THE NEXT PAGE

TABLE T43, CONTINUED

MEASURE	FY 2022-23	FY 2023-24	FY 2024-25
Strategic or critical suppliers	6	6	6
Spend on local suppliers, per cent	100	100	100
Low-risk suppliers	6	6	6
Suppliers with mitigation plans, per cent	45	75	100
Suppliers reassessed post-audit, per cent	30	60	100
Supplier training sessions conducted	6	6	6
Suppliers attending training, per cent	100	100	100
Total supplier training hours	60	60	100
Average training hours per supplier	10	10	16.7
Supplier ESG audits conducted	2	5	6
Strategic suppliers audited, per cent	33	83	100
Suppliers found non-compliant, per cent	18	12	8
Non-compliance remediated within 3 months, per cent	60	100	100
Employees trained in information security, per cent	95	100	100
Signed supplier code of conduct, per cent	100	100	100

TABLE T25

PARAMETER	21 AUGUST 2025, NEAR WORKING AREA	3 NOVEMBER 2025, NEAR MAIN GATE	UNIT	APPLICABLE LIMIT
PM10	40.67	40.78	ug/m3	100, NAAQS
PM2.5	28.71	27.46	ug/m3	60, NAAQS
SO2	7.30	7.14	ug/m3	80, NAAQS
NO2	11.45	11.56	ug/m3	80, NAAQS
Sampling duration	8 hours	8 hours	*Not applicable*	*Not applicable*
Ambient conditions	27 degrees C, 62 per cent RH	29 degrees C, 59 per cent RH	*Not applicable*	*Not applicable*
Daytime noise	63.4	53.8	dB(A) Leq	75, quoted on both certificates
Illumination at the working area	372	Tested in the first round only	Lux	300 to 500, IS 3646 (Part 1) 1992

Grid electricity purchased, in three units TABLE T22

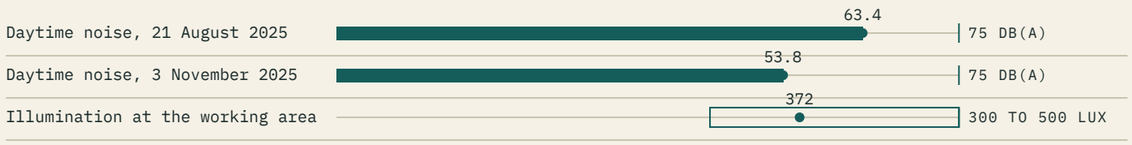
205,301 KWH
Sum of the two meters

205.301 MWH
1 MWh equals 1,000 kWh

739.08 GJ
1 kWh equals 0.0036 GJ

FIGURE 32

Daytime noise and light, each against the limit on its own certificate



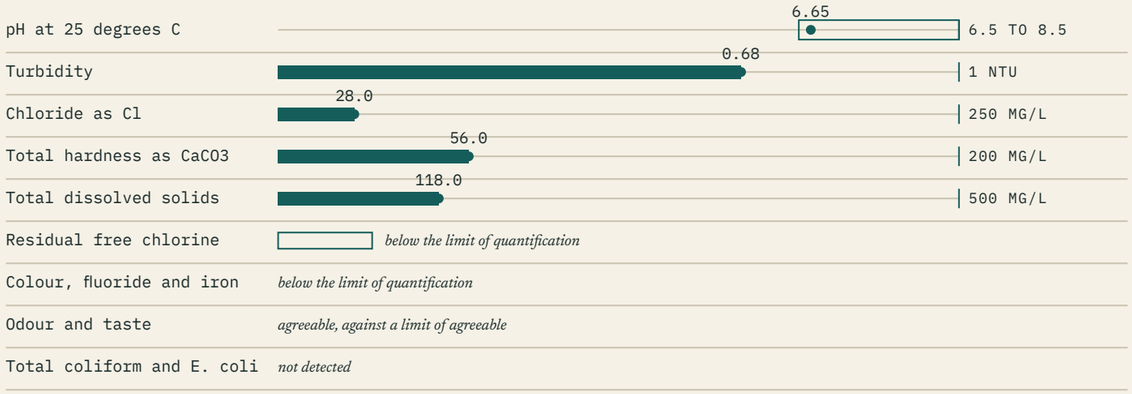
The outlined region on the last row is the acceptable band, which is a range and not a ceiling, so the mark has to sit inside it rather than under it. The 75 dB(A) on the noise rows is the figure quoted on both certificates.

TABLE T26

PARAMETER	RESULT	UNIT	ACCEPTABLE LIMIT, IS 10500:2012
pH at 25 degrees C	6.65	Dimensionless	6.5 to 8.5
Colour	Below the limit of quantification, LOQ 1.0	CU	5
Odour	Agreeable	Descriptive	Agreeable
Taste	Agreeable	Descriptive	Agreeable
Turbidity	0.68	NTU	1
Chloride as Cl	28.0	mg/l	250
Residual free chlorine	Below the limit of quantification, LOQ 0.05	mg/l	0.2 minimum when chlorinated
Fluoride as F	Below the limit of quantification, LOQ 0.03	mg/l	1.0
Iron as Fe	Below the limit of quantification, LOQ 0.08	mg/l	0.3
E. coli per 100 ml	Not detected	Count	Shall not be detectable
Total coliform bacteria per 100 ml	Not detected	Count	Shall not be detectable
Total dissolved solids at 180 degrees C	118.0	mg/l	500
Total hardness as CaCO3	56.0	mg/l	200

FIGURE 33

Drinking water, each parameter against its own IS 10500 limit



Five parameters carry a number and a numeric limit and are drawn. Residual free chlorine was below the limit of quantification. The last three rows are results stated in words, so they are italic and carry no mark.

TABLE T27

INDICATOR	FY 2025-26	UNIT
Fatalities, employees	0	Number
Fatalities, contractors	0	Number
Lost-time injuries	0	Number
Restricted work cases	0	Number
Recordable injuries, contractors	0	Number
Days lost across all lost-time injuries	0	Days
Near misses reported	0	Number
Process safety incidents	*Nil; no hazardous process and no dangerous operation at the unit, as declared on our Factories Act annual return for calendar 2025*	Number
First aid cases	3	Number
Occupational ill-health cases	1	Number
Notifiable occupational disease cases	*None on the statutory health register; 275 of 275 certified fit on 27 January 2026*	Number
Regulatory fines or penalties for occupational health and safety	0	INR
Workers medically examined by the certifying surgeon, 27 January 2026	275	Persons
Of those, certified fit	275	Persons
Of those, certified unfit or suspended	0	Persons

TABLE T27 CONTINUES ON THE NEXT PAGE

TABLE T27, CONTINUED

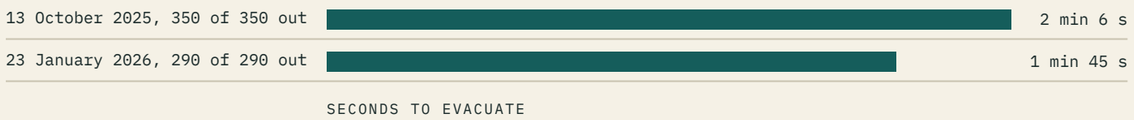
INDICATOR	FY 2025-26	UNIT
Accidents and persons injured as we declared them to the Mumbai Fire Brigade, calendar 2025	*Nil and nil*	Number
Exposure hours used as a rate denominator	919,448 for permanent employees, 2,104 hours a head, our FY 2024-25 published figure, across 437; canteen contractor staff not counted	Hours

TABLE T28

ITEM	FY 2025-26
Safety committees in place	1, recorded as committee 03
Safety committee members, of whom workers	8, of whom 4
Safety committee meetings documented in period	1, on 8 January 2026, recorded as meeting 01
Hazard identification and risk assessment	1, dated 2 January 2026, 25 scored hazards, review due 30 June 2026
Fire mock drills documented in detail	2, on 13 October 2025 and 23 January 2026
Evacuation times at those drills	2 minutes 6 seconds; 1 minute 45 seconds
Head counts at those drills	350 of 350 and 290 of 290
Emergency drills conducted during the year	4, company records; 4 in each prior year, two with detailed records
First-aiders trained and available	9, company records; 6 in FY 2023-24 and 9 in FY 2024-25
Personal protective equipment tracked	Thimble, glasses, mask, gloves; monthly availability check on ten sheets, 2 July 2025 to 2 April 2026
Employees covered by the safety committee	100 per cent, company records
Total occupational health and safety training hours	102 hours, company records, basis not stated; the dated training log holds 6 session-hours, 48 attendee-hours

FIGURE 35

The two documented evacuations



Two drills, both with every person accounted for.

TABLE T29

ITEM	VALUE	UNIT
Employees surveyed	30	Persons
Salary paid, each employee	25,470	INR per month
Total salary, 30 employees	764,100	INR per month

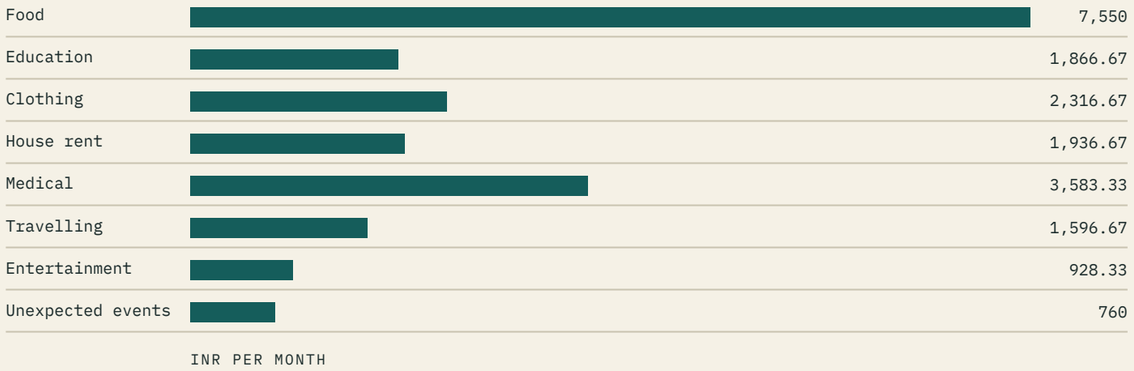
TABLE T29 CONTINUES ON THE NEXT PAGE

TABLE T29, CONTINUED

ITEM	VALUE	UNIT
Average family members per employee	4.3	Persons
Average other household income	975	INR per month
Average food expenditure	7,550	INR per month
Average education expenditure	1,866.67	INR per month
Average clothing expenditure	2,316.67	INR per month
Average house rent	1,936.67	INR per month
Average medical expenditure	3,583.33	INR per month
Average travelling expenditure	1,596.67	INR per month
Average entertainment expenditure	928.33	INR per month
Average unexpected events expenditure	760	INR per month
Average monthly household expenditure	20,538.34	INR per month
Discretionary allowance at 10 per cent	2,053.83	INR per month
Computed living wage	22,592.17	INR per month
Margin of salary over the computed living wage	2,877.83	INR per month

FIGURE 36

The household budget the benchmark is built from, by category



Eight averages across the thirty employees surveyed in January 2026. The table prints their sum at 20,538.34 and the ten per cent discretionary allowance on top of it, and neither is drawn here, because a component chart that also carries its own total invites the total to be read as a ninth component.

TABLE T30

INDICATOR	VALUE	PERIOD	SOURCE
Sexual harassment complaints received	Nil	Calendar 2025	POSH annual return
Cases unresolved for more than 90 days at 31 December 2025	Nil	Calendar 2025	POSH annual return

TABLE T30 CONTINUES ON THE NEXT PAGE

TABLE T30, CONTINUED

INDICATOR	VALUE	PERIOD	SOURCE
Disciplinary action taken	Declared not applicable in the POSH annual return for calendar 2025, there being no complaint to act on	Calendar 2025	POSH annual return
POSH Internal Committee members	9, including 1 external member	Calendar 2025	POSH annual return
POSH Internal Committee meetings and awareness programmes	4	Calendar 2025	POSH annual return
Worker complaints recorded	*Nil on every working day*	June 2025 to January 2026, eight of the twelve months	Daily complaint register
Suggestion box openings with a letter found	1 of 38 in-period openings, on 19 December 2025	July 2025 to March 2026, nine of the twelve months	Suggestion box log
Hotline complaints received, remedied and closed	1 received, remedied and closed in four days	16 to 20 February 2026	Complaint via hotline table
Whistleblower complaints received and resolved	— Nil	FY 2025-26	Management declaration
Confirmed corruption or bribery incidents	— Nil	FY 2025-26	Management declaration
Data privacy or cybersecurity incidents	— Nil	FY 2025-26	Management declaration

TABLE T37

DISCLOSURE	WHAT THE STANDARD ASKS FOR	FY 2025-26	SOURCE
302-1 a to e	Fuel consumption from non-renewable and renewable sources	Not counted	The company-owned bike's petrol is not in our return; the bike is under 305-1 at its FY 2024-25 figure. The MPCB White category consent acknowledgement records no combustion source on the premises
302-1 c	Electricity purchased for consumption	205,301 kWh, being 205.301 MWh or 739.08 GJ	Consumption history printed on the two April 2026 Brihanmumbai Electric Supply and Transport Undertaking bills, Meter 1 and Meter 2
302-1 e	Total energy consumption within the organization	739.08 GJ	Electricity is the whole of measured energy at 0.0036 GJ per kWh
302-3	Energy intensity ratio	1.69 GJ per employee	739.08 GJ divided by the workforce of 437, our published workforce figure
303-3	Total water withdrawal by source	4,598 KL, municipal supply	Company water records, the sum of twelve monthly entries. We will update our declared water use with the MPCB by 31 March 2027

TABLE T37 CONTINUES ON THE NEXT PAGE

TABLE T37, CONTINUED

DISCLOSURE	WHAT THE STANDARD ASKS FOR	FY 2025-26	SOURCE
303-4	Total water discharge	36.5 KL, declared	The 100 litres a day of domestic effluent declared on our MPCB White category consent acknowledgement of 25 November 2025, over 365 days; discharge is not metered
303-5	Total water consumption	4,561.5 KL	Withdrawal of 4,598 KL less the declared discharge of 36.5 KL
303 general	Water recycled or reused on site	— Nil	The MPCB White category consent acknowledgement records no treatment plant on the premises and gives the municipal sewage system as the disposal mode for the site's only effluent stream. Company records mark effluent and sewage treatment sludge not applicable in each of the forty eight months
305-1	Gross direct Scope 1 GHG emissions in tCO2e	*0.054 tCO2e, a company petrol bike*	Mobile combustion is a company-owned petrol bike, our FY 2024-25 published figure, carried; our return records no petrol for the year. The MPCB White category consent acknowledgement records no boiler, no generator, no process emission and no fugitive emission of any sort; the refrigerant nil will be confirmed against service records for any air-conditioning equipment
305-2	Gross energy indirect Scope 2 GHG emissions in tCO2e	145.76 location-based; 145.76 market-based	205.301 MWh at 0.710 tCO2e per MWh, the weighted average emission rate published by the Central Electricity Authority of India in its CO2 Baseline Database for the Indian Power Sector, User Guide Version 21.0 of December 2025, Table B on page 33, on the variant that includes renewable generation and is adjusted for cross-border transfers. Version 21.0 covers years to FY 2024-25 and is the latest published. Market-based equals location-based: no renewable energy certificate is held and no supplier-specific factor is available
305-3	Gross other indirect Scope 3 GHG emissions in tCO2e	432.1	Six sources in five categories, scaled from our FY 2024-25 screening: raw material procurement, packaging, upstream transport, air travel, commuting and export sea freight; activity data collection is a target
305-1 to 305-3	Gross GHG emissions, all three scopes	577.91 tCO2e	Scope 1 0.054, Scope 2 145.76 and Scope 3 432.1, summed
305-4	GHG emissions intensity ratio	1.32 tCO2e per employee	577.91 tCO2e divided by the workforce of 437, our published workforce figure
305-7	Nitrogen oxides, sulphur oxides and other significant air emissions	No stack, process or fugitive emission declared. Ambient results only	Two ambient rounds inside the year, all parameters within NAAQS limits in micrograms per cubic metre
306-3	Total weight of waste generated, with a breakdown by composition	1.432 MT	Company waste records, summed: 0.662 MT fabric and cutting, 0.390 MT plastic, 0.380 MT general office and canteen. The vendor, Nagfani Metal and Paper Mart, collected 105.5 kg of it across nine in-period months: 40.0 kg general, 32.5 kg fabric cut bits and 33.0 kg food and sanitary

TABLE T37 CONTINUES ON THE NEXT PAGE

TABLE T37, CONTINUED

DISCLOSURE	WHAT THE STANDARD ASKS FOR	FY 2025-26	SOURCE
306-4	Total weight of waste diverted from disposal, by recovery operation	5 kg of end-of-life electrical equipment handed to an authorised recycler	E-waste manifest, pickup 26 December 2025, Re-waste Management, Maharashtra Pollution Control Board authorisation. The other 13 kg in company records left in two further consignments
306-2	Management of significant waste-related impacts	18 kg of end-of-life electrical equipment in three consignments, one documented	E-waste manifest, pickup 26 December 2025, Re-waste Management, Maharashtra Pollution Control Board authorisation, signed for by the recycler. The manifest records 7 items. Company records show 18 kg for the year, being 8 in June 2025, 5 in December 2025 and 5 in February 2026; manifesting every consignment is a target

Declared nil for FY 2025-26 TABLE T30

Nil
Whistleblower complaints

Nil
Confirmed corruption or bribery incidents

Nil
Data privacy or cybersecurity incidents

TABLE T38

DISCLOSURE	WHAT THE STANDARD ASKS FOR	FY 2025-26	SOURCE
2-7 a to c	Employees by contract type, employment type and gender	437	Our published workforce figure, from our GRI 2-7 table; counts taken in the year run from 8 to 350
2-8	Workers who are not employees	Not counted: the staff of our canteen contractor	Company health and safety records for FY 2025-26 count no contractor hours and record nil contractor injuries
403-9 a	Fatalities from work-related injury, employees and workers who are not employees	— 0 and 0	Company health and safety records, the safety committee minute of 8 January 2026 and the SA 8000 compliance return for calendar 2025
403-9 b	High-consequence and recordable work-related injuries	0 lost-time injuries, 0 restricted work cases, 0 contractor recordable injuries, 0 days lost	Company health and safety records, which also show three first aid cases and one occupational ill-health case
403-9 c	Injury rates and the number of hours worked used as the base	Every rate is zero on any denominator. 919,448 hours worked by permanent employees, 2,104 hours a head across 437; canteen contractor staff not counted	Every numerator is zero. Hours worked: 919,448, being 2,104 hours a head, our FY 2024-25 published figure, across 437
403-10	Work-related ill health	1 case, company records	One case in company health and safety records. The statutory health register records 275 of 275 certified fit on 27 January 2026 and no worker certified unfit or suspended

TABLE T38 CONTINUES ON THE NEXT PAGE

Thimble, glasses, mask, gloves Checked available each month on ten sheets, 2 July 2025 to 2 April 2026 TABLE T28

TABLE T38, CONTINUED

DISCLOSURE	WHAT THE STANDARD ASKS FOR	FY 2025-26	SOURCE
403-5	Worker training on occupational health and safety	102 hours, company records	Company records show 102 hours, basis not stated; the training log holds two three-hour sessions of eight attendees on 3 October 2025, 6 session-hours or 48 attendee-hours
404-1	Average hours of training per year per employee	196.5 hours across all programmes, as published	Our FY 2024-25 published training table
404-2	Programmes for upgrading employee skills	One session documented	Soft skills, 12 January 2026: household finance and saving, health and work-life balance, leadership and problem-solving, communication. Every attendee is recorded as a karigar
404-3	Employees receiving regular performance and career development reviews	100 per cent of employees covered by the performance appraisal process and receiving annual feedback; internal promotion rate 22 per cent	Our published performance table
405-1 a	Governance body composition by gender and age group	Board 2; senior executives 4	Our published board and senior executive composition; all men; age group is not reported
405-1 b	Employees per employee category by gender and age group	Board 2; senior executives 4; administrative and support 11; technical and skilled 65; semi-skilled and operational 355; total 437	Our published workforce composition. The statutory health register of 27 January 2026 enters all 275 workers examined as male. Age groups are not disclosed
405-2	Ratio of basic salary and remuneration of women to men	Omitted: information unavailable	Remuneration is not reported by gender
202-1	Ratios of standard entry level wage against local minimum wage	INR 25,470 a month paid to each of thirty surveyed employees, against a highest readymade-garments total of INR 16,807 on the published notification	Living wage survey of January 2026; Labour Commissioner's notification of 4 February 2026, schedule entry 47
406-1	Incidents of discrimination and corrective actions taken	*Nil harassment complaints on the POSH return for calendar 2025*	POSH annual return dated 2 January 2026
407-1	Operations and suppliers in which the right to freedom of association may be at risk	No collective bargaining agreement is in force: our own Freedom of Association Policy states that no workers union is currently formed	Our own Freedom of Association Policy states that no workers union is currently formed

764,100 INR A MONTH Total salary of the 30 employees surveyed TABLE T29

1 of 38 OPENINGS With a letter found, 19 December 2025 TABLE T30

TABLE T39

DISCLOSURE	WHAT THE STANDARD ASKS FOR	FY 2025-26	SOURCE
2-9 to 2-14	Governance structure, nomination, chair, oversight of impacts	A limited liability partnership governed by its partners; Vinod Maganlal Shah signs for it as LLP Partner	MPCB White category consent acknowledgement of 25 November 2025, signature block; Remuneration Policy approval block
2-15, 2-16	Conflicts of interest, communication of critical concerns	Conflicts of interest are disclosed under the Ethics Policy; critical concerns are raised under the Whistleblower and Vigil Mechanism Policy	Ethics Policy; Whistleblower and Vigil Mechanism Policy
2-23, 2-24	Policy commitments and their embedding	Sixteen policies, five in the LLP's name and eleven issued by Cosmos Crafts Pvt. Ltd. that apply at our unit	Policy register under Leadership and governance; reissue of the eleven under the LLP's own document control is a target
2-25	Processes to remediate negative impacts	One complaint remedied and closed: no water, received 16 February 2026, reverse osmosis unit installed, closed 20 February 2026	Hotline complaint table
2-26	Mechanisms for seeking advice and raising concerns	Four channels documented, two of which received a complaint inside the year. Whistleblower reports nil	Suggestion box, 38 openings with one letter found; hotline, one complaint closed; daily complaint register, nil on every working day; POSH Internal Committee, nil complaints
2-27	Compliance with laws and regulations	No occupational health and safety fine or penalty	Company health and safety records
2-29	Approach to stakeholder engagement	Six of our eight stakeholder groups named in our SA 8000 stakeholder letter; two recipients evidenced; one response, a receipt stamp	SA 8000 stakeholder communication received under the Mumbai Fire Brigade's stamp on 5 January 2026; a documented stakeholder consultation is a target
2-30	Collective bargaining agreements	0 per cent coverage. No collective bargaining agreement is in force: our own Freedom of Association Policy states that no workers union is currently formed	Our own policy states that no workers union is currently formed
205-3	Confirmed incidents of corruption and actions taken	— Nil	Management declares that no confirmed incident occurred; an incident register is a target
206-1	Legal actions for anti-competitive behaviour	— Nil	Management declares that no legal action was brought
418-1	Substantiated complaints concerning breaches of customer privacy	— Nil	Management declares that no substantiated complaint arose

TABLE T39 CONTINUES ON THE NEXT PAGE

TABLE T39, CONTINUED

DISCLOSURE	WHAT THE STANDARD ASKS FOR	FY 2025-26	SOURCE
413-1, 413-2	Local community engagement, impact assessments and development programmes	1,400 saplings in our published count; craftsmen's children sponsored for embroidery training; partnerships with local schools and NGOs for tree plantation and awareness	Our published community programmes
414-1	New suppliers screened using social criteria	No supplier screened in FY 2025-26; 6 active suppliers	Our published supplier tables
308-1	New suppliers screened using environmental criteria	No supplier screened in FY 2025-26; 6 active suppliers	Our published supplier tables



Picture 48

919,448 HOURS Exposure hours used as a rate denominator, permanent employees TABLE T27

2 minutes 6 seconds Evacuation at the drill of 13 October 2025 TABLE T28



22

Certifications and registrations

Each with its body and its dates.

Cosmos Fashion Arts LLP holds a factory registration and licence valid to 31 December 2027. The business held certification to seven management system standards during FY 2025-26. Each certificate is issued in the name Cosmos Crafts, the name under which the business operated before the LLP was incorporated on 21 July 2025.

22.1 Registrations, licences and permits

The Registrar of Companies issued our Certificate of Incorporation on 21 July 2025. The Directorate of Industrial Safety and Health, Government of Maharashtra, issued our factory registration and licence on 29 August 2025, valid to 31 December 2027. The licence is issued under the Maharashtra Factories Rules 1963 for our unit at Ozone Biz Centre, Nagpada.

Vinod Maganlal Shah signed our intimation to the Maharashtra Pollution Control Board (MPCB) as partner of the LLP on 25 November 2025. The board's Mumbai I sub-regional office issued the MPCB White category consent acknowledgement on that intimation. The acknowledgement is auto-generated and unnumbered, and it states no validity period.

Our statutory registrations and licences.

22.2 Management system certificates

The business held certification to ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018 from Royal Impact Certification Ltd. Each of the three certificates was issued on 11 April 2025 and was valid to 17 April 2026, following initial certification on 18 April 2023.

The business holds certification to ISO/IEC 27001:2022 and ISO 37001:2016 from QRO, valid from 1 September 2025 to 31 August 2028. Its certification to ISO 28000:2022 for security management is from UK Certification & Inspection Limited, London, dated 16 October 2025 and valid to 15 October 2028. The business held certification to SA 8000:2014 from Ozone Sustainability Management Systems, accredited by Social Accountability Accreditation Services (SAAS). That certificate dates from 3 March 2023 and was valid to 2 March 2026.

Management system certificates in FY 2025-26.

ISO/IEC 27001:2022

2028 EXPIRY

QRO, valid to 31 Aug 2028

ISO 28000:2022

2028 EXPIRY

UK Certification and Inspection Limited, London, valid to 15 Oct 2028

ISO 9001:2015

2026 EXPIRY

Royal Impact Certification Ltd, valid to 17 Apr 2026

MPCB consent

White CATEGORY

Auto-generated acknowledgement of the submission of 25 Nov 2025

TABLE T02

INSTRUMENT	NUMBER	ISSUING AUTHORITY	ISSUED	VALID TO
Certificate of Incorporation, LLP	Withheld as a confidential identifier	Registrar of Companies, Central Registration Centre, Manesar	21 July 2025, digitally signed 22 July 2025	*Not applicable*

TABLE T02 CONTINUES ON THE NEXT PAGE

TABLE T02, CONTINUED

INSTRUMENT	NUMBER	ISSUING AUTHORITY	ISSUED	VALID TO
Factory registration and licence under the Maharashtra Factories Rules 1963	On file	Directorate of Industrial Safety and Health, Government of Maharashtra	29 August 2025	31 December 2027
MPCB White category consent acknowledgement	Unnumbered, auto-generated acknowledgement	Maharashtra Pollution Control Board, Mumbai I sub-regional office	Submission dated 25 November 2025	No validity period stated; auto-generated on our White category intimation

FIGURE 41

The three statutory instruments, against the year they report



The reporting entity was incorporated on 21 July 2025, three months and twenty days into the period this report covers. The arrow marks a validity that runs past the axis. The White category consent acknowledgement states no end date, so its term is outlined to the end of the period.

TABLE T40

STANDARD	CERTIFICATE	BODY	CERTIFIED FROM	VALID TO
ISO 9001:2015	On file	Royal Impact Certification Ltd	Initial certification 18/04/2023; this certificate issued 11/04/2025	17/04/2026
ISO 14001:2015	On file	Royal Impact Certification Ltd	Initial certification 18/04/2023; this certificate issued 11/04/2025	17/04/2026
ISO 45001:2018	On file	Royal Impact Certification Ltd	Initial certification 18/04/2023; this certificate issued 11/04/2025	17/04/2026
ISO/IEC 27001:2022	On file	QRO	1 Sep 2025	31 Aug 2028
ISO 37001:2016	On file	QRO	1 Sep 2025	31 Aug 2028
ISO 28000:2022	On file	UK Certification & Inspection Limited, London	Date of certification 16 Oct 2025	15 Oct 2028
SA 8000:2014	On file	Ozone Sustainability Management Systems, accredited by SAAS	03 Mar 2023, certification cycle from 21 Jan 2023; revision 01 dated 04 Mar 2024	02 Mar 2026

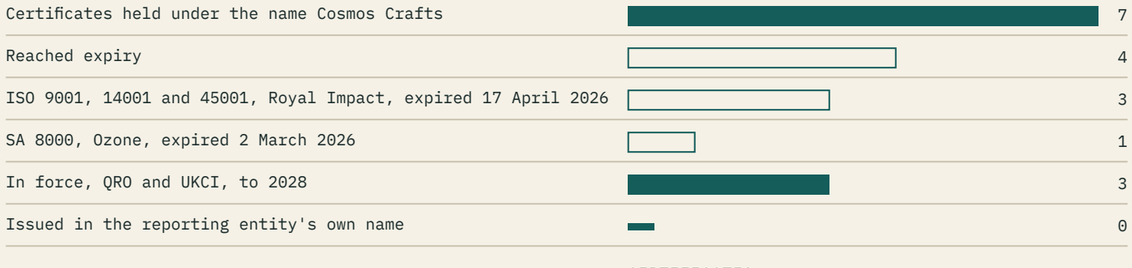
21 July 2025

Certificate of Incorporation, digitally signed 22 July 2025

TABLE T02

FIGURE 42

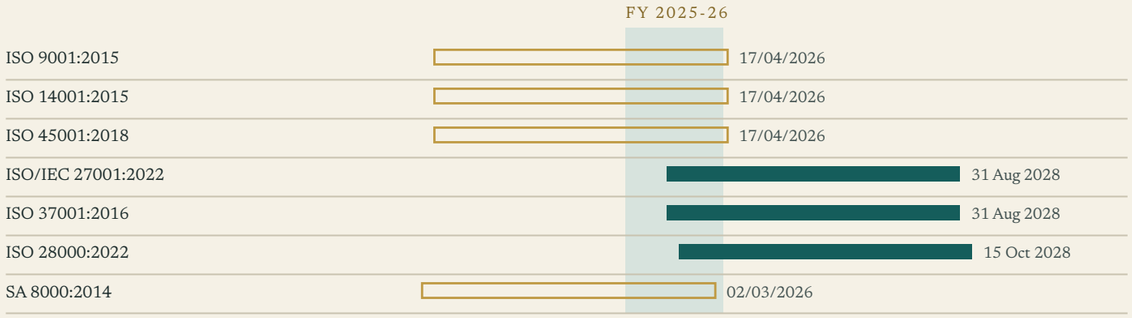
The certificate position



Expired certificates are outlined. Table T40 dates every certificate: the three Royal Impact certificates for ISO 9001, ISO 14001 and ISO 45001 ran from 18 April 2023 to 17 April 2026, and SA 8000 from Ozone Sustainability Management Systems to 2 March 2026. ISO/IEC 27001 and ISO 37001 from QRO run to 31 August 2028, and ISO 28000 from UK Certification and Inspection Limited to 15 October 2028. All seven are issued in a second name, not the LLP's.

FIGURE 43

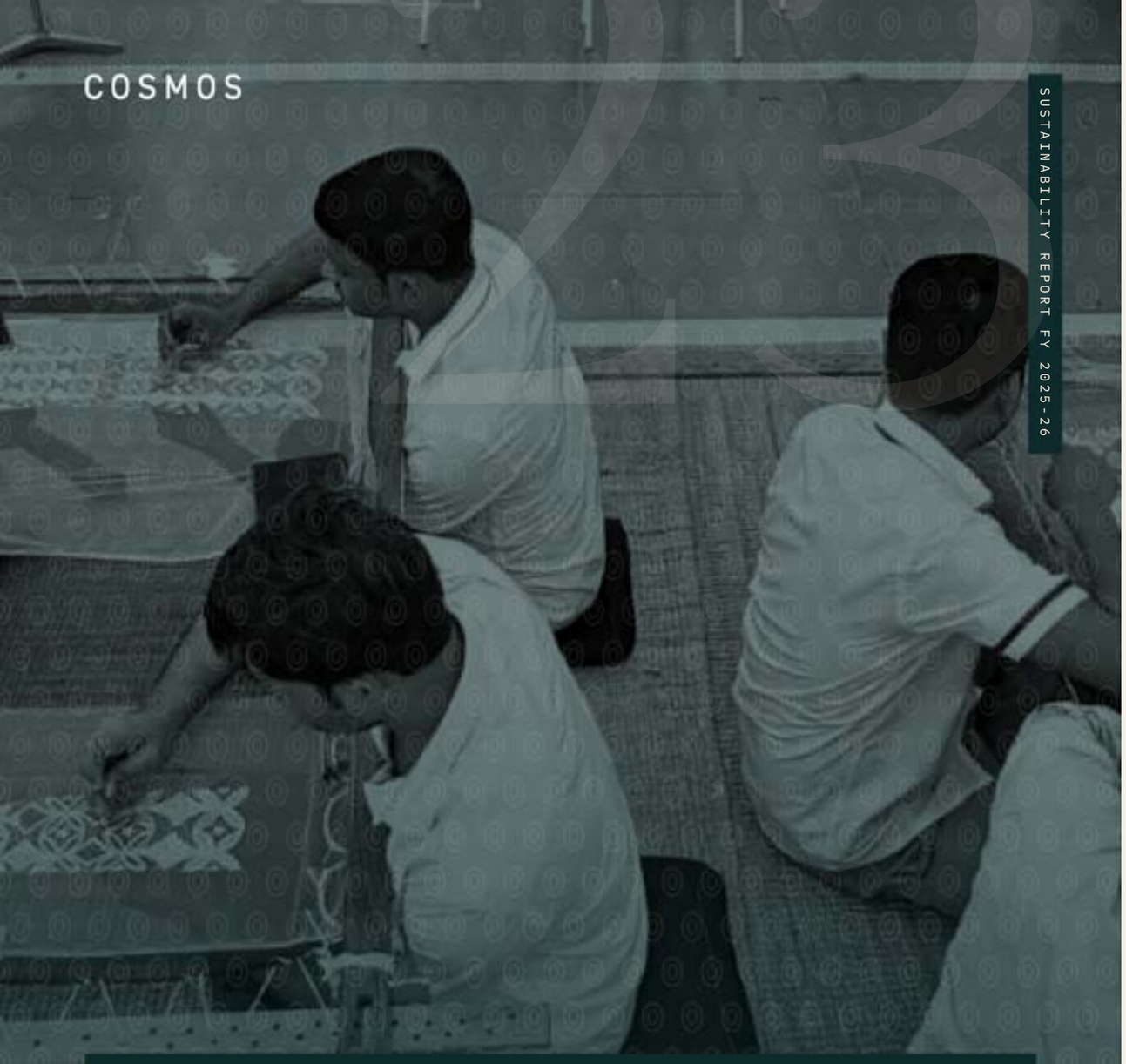
The seven certificates, each against the period this report covers



Every date on this figure is printed in Table T40. The bars start at the initial certification date the certificate carries, and the tint is the year this report covers. Four bars are outlined in gold because they have expired: the three Royal Impact certificates on 17 April 2026 and the SA 8000 certificate on 2 March 2026.



Picture 49



23

Commitments to 2030

Each with a date.

Our FY 2026-27 report will set a Scope 2 reduction pathway against the 145.76 tCO2e our purchased electricity produced in FY 2025-26. Every other commitment states its baseline and a target date, and the earliest in Table T18 fall due in the course of FY 2026-27.

Our commitments, baselines and target years.

23.1 Environment

We used 205,301 kWh of grid electricity in FY 2025-26, all of it from the Brihanmumbai Electric Supply and Transport Undertaking. Our Scope 3 is 432.1 tCO2e, scaled from our FY 2024-25 screening of six sources in five categories: raw material procurement, packaging, upstream transport, air travel, commuting and export sea freight. For FY 2026-27 we will collect activity data for purchased materials, packaging, freight and commuting, and compute Scope 3 on a stated factor set.

We withdrew 4,598 KL of municipal water in FY 2025-26, against 4,485 KL in FY 2024-25. We will update our declared water use with the Maharashtra Pollution Control Board (MPCB) by 31 March 2027. By the same date we will monitor ambient air, noise, illumination and drinking water every quarter, and add night-time noise to each round.

From FY 2026-27 we will manifest every consignment of end-of-life electrical equipment, against one manifest for three consignments in FY 2025-26. By 31 December 2026 every waste consignment will leave with a disposal receipt that states its recovery route. Those receipts will let us report a waste diversion rate in our FY 2027-28 report.

23.2 People

By 31 March 2027 we will reconcile our headcount at 31 March 2026 to the provident fund return for that month. From FY 2026-27 we will extend the living wage survey of 30 employees to the whole workforce and repeat it every year.

In the same year we will report minimum wage compliance each month from our wage register, and report grievance and harassment outcomes on a register that covers all twelve months. We will also set up a near-miss reporting channel and report the count.

By 31 March 2027 every injury and first aid case will be entered in the accident book and a first aid log, against 3 first aid cases in FY 2025-26. From the same date we will enter every training session in our training register with its date, topic, duration and signed attendance.

23.3 Supply chain, ethics and governance

By FY 2027-28 we will hold a list of our tier-one suppliers, of whom 6 are active, with environmental and social screening for each. By the same year we will report anti-corruption training coverage and confirmed incidents from a register. By 31 December 2026 we will confirm our Ombudsman's appointment in writing and open a case log.

In FY 2026-27 the partners will confirm our vision, mission and values by resolution, and adopt by resolution and reissue our eleven older policies under our own document control. By 31 March 2027 we will run a documented stakeholder consultation to validate our material topics.

Our FY 2026-27 report will give beneficiary counts and dates for our sapling programme, our embroidery training sponsorship for craftsmen's children and our partnerships with local schools and non-governmental organisations. We will keep those counts, with receipts, in a community programme register.

The Targets screen on YOUknit (Figure 44) sets out rows of our target register, each with its theme, baseline, deadline and the table of this report that sets it. Its FY 2025-26 figures are in Tables T17 and T18, and Methodology 25.1 and Table T10 name the record behind each.

FIGURE 44

YOUknit, Targets screen, FY 2025-26



TABLE T18

TARGET	BASELINE	BY WHEN
Set a Scope 2 reduction pathway against the FY 2025-26 baseline and report performance against it	145.76 tCO2e in FY 2025-26, location-based, from 205,301 kWh	FY 2026-27 report
Report a waste diversion rate from stream-level recovery or recycling certificates	One manifested e-waste consignment	FY 2027-28 report
Manifest every end-of-life electrical equipment consignment, not one in three	One manifest for three consignments reported in FY 2025-26	FY 2026-27
Extend the living wage survey to the whole workforce and repeat it annually	30 employees surveyed in January 2026, all paid above the computed benchmark	FY 2026-27
Report minimum wage compliance monthly from the wage register	Declared rate of INR 16,490, against the Labour Commissioner's notified totals	FY 2026-27
Complete the equal remuneration register with the quantitative columns filled	Register maintained with monthly assertion entries	FY 2026-27
Set up a near-miss reporting channel and report the count	Zero near misses reported in FY 2025-26	FY 2026-27
Report grievance and harassment outcomes on a full twelve-month register	Daily complaint register for eight months, nil throughout; suggestion box for nine months, one letter, on 19 December 2025	FY 2026-27
Build a supplier list with environmental and social screening for tier-one suppliers	6 active suppliers	FY 2027-28
Report anti-corruption training coverage and a confirmed-incident count from a register	*Nil in FY 2025-26*	FY 2027-28
Reconcile our headcount at 31 March 2026 to the provident fund return for that month	437; counts taken in the year from 8 to 350	31 March 2027
Confirm our vision, mission and values by partners' resolution, and adopt by resolution and reissue the eleven Cosmos Crafts policies under the LLP's own document control	Five policies in the LLP's name and eleven issued by Cosmos Crafts Pvt. Ltd. that apply at our unit	FY 2026-27
Collect activity data for purchased materials, packaging, freight and commuting, and compute Scope 3 for FY 2026-27 on a stated factor set	432.1 tCO2e, scaled from our FY 2024-25 screening	FY 2026-27 report
Keep a community programme register with beneficiary counts, dates and receipts for the sapling programme, the training sponsorship and the school and NGO partnerships	1,400 saplings planted, a training sponsorship for craftsmen's children, and school and NGO partnerships; spend is outside the scope of the FY 2025-26 report	FY 2026-27 report
Maintain independent assurance over the environmental and safety disclosures every year	Independent assurance statement at section 24	Each reporting year

Due in the FY 2026-27 report or year TABLE T18

- Set a Scope 2 reduction pathway against the FY 2025-26 baseline and report performance against it
- Report minimum wage compliance monthly from the wage register
- Report grievance and harassment outcomes on a full twelve-month register
- Manifest every end-of-life electrical equipment consignment, not one in three
- Complete the equal remuneration register with the quantitative columns filled
- Confirm our vision, mission and values by partners' resolution
- Extend the living wage survey to the whole workforce and repeat it annually
- Set up a near-miss reporting channel and report the count
- Collect Scope 3 activity data, and keep a community programme register

Due in FY 2027-28 TABLE T18

- Report a waste diversion rate from stream-level recovery or recycling certificates
- Report anti-corruption training coverage and a confirmed-incident count from a register
- Build a supplier list with environmental and social screening for tier-one suppliers

Fifteen commitments, by the date each is due

	FY 2026-27	31 MAR 2027	FY 2027-28	EVERY YEAR
Scope 2 reduction pathway	☐			
Waste diversion rate			☐	
Every e-waste consignment manifested	☐			
Living wage survey, whole workforce	☐			
Minimum wage compliance, monthly	☐			
Equal remuneration register completed	☐			
Near-miss channel and count	☐			
Twelve-month grievance register	☐			
Screened tier-one supplier list			☐	
Anti-corruption training and register			☐	
Headcount reconciled to the EPF return		☐		
Values and policies re-adopted	☐			
Scope 3 from activity data	☐			
Community programme register	☐			
Independent assurance, every year				☐

Each mark is the By when cell of its row in Table T18. The FY columns hold the commitments due within that year and those due in that year's report; the table keeps the two apart. The mark is outlined because a date due is a known status, not a result.



Picture 50



24

Independent assurance statement

Issued by Youniformity Consulting Pvt. Ltd. on selected disclosures.

To the Partners of Cosmos Fashion Arts LLP

Youniformity Consulting Pvt. Ltd. ("we") was engaged by Cosmos Fashion Arts LLP ("the LLP") to perform a reasonable assurance engagement on selected sustainability information in the LLP's Sustainability Report FY 2025-26 ("the Report") for the year 1 April 2025 to 31 March 2026. The Report covers, under operational control, the LLP's licensed factory at A-Unit No. 1 to 12, 10th Floor, Ozone Biz Centre, Jahangir Boman Behram Marg, Nagpada, Mumbai Central, Mumbai 400008, and the company bike. The LLP was incorporated on 21 July 2025; before that date the same business operated at the same premises as Cosmos Crafts, and the Report covers the whole year. The registered office is outside the boundary. This statement is to be placed in Section 24 of the Report.

Our engagement covered only the selected information listed below for FY 2025-26. We did not assure any other information in the Report, including figures for earlier years, the workforce and hours worked carried from the FY 2024-25 report and the ratios calculated from them, Scope 1 and Scope 3 emissions and the total that includes them, wage figures, narrative statements, targets, forward-looking statements, the GRI content index or the framework alignment tables.

Selected information

The selected information is the FY 2025-26 figures below, as reported in the tables named.

SELECTED INFORMATION, FY 2025-26

INDICATOR	FY 2025-26 AS REPORTED	LOCATION IN THE REPORT
Grid electricity, two BEST meters	205,301 kWh	Tables T01 and T03
Scope 2 GHG emissions, location-based and market-based	145.76 tCO_2e	Tables T01 and T03
Municipal water withdrawn	4,598 KL	Tables T01 and T03
Non-hazardous waste generated	1.432 MT	Tables T01 and T03
End-of-life electrical equipment	18 kg in three consignments	Tables T01 and T03
Fatalities, lost-time injuries and restricted work cases	0	Tables T01 and T04
Workers medically examined and certified fit, 27 January 2026	275 of 275	Tables T01 and T04
Fire mock drills documented	2	Table T04
Sexual harassment complaints, calendar 2025	Nil	Tables T01 and T04

Reporting criteria

The selected information was assessed against the LLP's methodology in Section 25 of the Report, read together with the GRI Standards 2021 (with reference), and, for greenhouse gas emissions, the GHG Protocol Corporate Accounting and Reporting Standard and its Scope 2 Guidance. Scope 2 applies the Central Electricity Authority's weighted average rate of 0.710 $tCO2_e$ per MWh. Electricity is the consumption history printed on the April 2026 bills for the two meters at the licensed premises.

Management's responsibilities

The LLP's designated partners are responsible for preparing the Report and the selected information in accordance with the reporting criteria. This includes designing, implementing and maintaining internal controls over the collection and reporting of the information, selecting and applying suitable criteria, making reasonable estimates, and keeping adequate records. They are also responsible for preventing and detecting fraud and for identifying and complying with laws and regulations applicable to the LLP's activities.

Our responsibilities, standards and independence

Our responsibility is to express a reasonable assurance opinion on the selected information, based on sufficient appropriate evidence we obtained. We conducted our engagement in accordance with the International Standard

on Assurance Engagements ISAE 3000 (Revised), *Assurance Engagements other than Audits or Reviews of Historical Financial Information*, and, for the greenhouse gas emissions, ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*, both issued by the International Auditing and Assurance Standards Board.

We have complied with the independence and other ethical requirements of the International Ethics Standards Board for Accountants' Code of Ethics. Youniformity applies International Standard on Quality Management 1 and maintains a system of quality management. We did not prepare or design any part of the Report, and Youniformity has provided no other paid services to the LLP.

The engagement team comprised well-qualified and credentialed professionals with experience in greenhouse gas accounting, environmental data and social compliance assurance.

Procedures performed

Reasonable assurance is a high, but not absolute, level of assurance. We obtained an understanding of the internal controls relevant to the selected information, assessed the risks of material misstatement and designed our procedures to respond to them. We applied materiality to each indicator using our professional judgement, considering both quantitative and qualitative factors, including the nature of each indicator and its significance to the Report's users. We tested all records supporting the selected information, rather than a sample. Our procedures included:

- Interviewing workers and staff members about working conditions, health and safety and the processes used to collect and record the selected information.
- Evaluating the design and implementation of controls over utility billing, the company's water and waste records, statutory registers and safety records, and taking a fully substantive approach.
- Site visits to the LLP's licensed factory at Ozone Biz Centre, Nagpada, Mumbai, completed before the date of this statement, inspecting the two BEST meters, the water supply, the waste storage and the statutory registers kept at the site.
- Agreeing grid electricity for each month of April 2025 to March 2026 to the BEST bills for both meters.
- Agreeing municipal water withdrawn and non-hazardous waste to the twelve monthly entries in the company's records and their supporting documents, and end-of-life electrical equipment to the consignment records and the manifest of 26 December 2025.
- Agreeing fatalities, lost-time injuries and restricted work cases to the company's health and safety records and the safety committee minutes; medical examinations to the statutory health register; fire drills to the drill records; and harassment complaints to the POSH annual return for calendar 2025.
- Confirming that each laboratory report, register and record relied on was issued for the LLP's licensed site at Nagpada.
- Independently recalculating Scope 2 and agreeing the grid factor to the Central Electricity Authority source.
- Tracing figures on the LLP's YOUknit ESG data platform to the Report and to their source records.
- Analytical review of monthly data, with unusual items investigated to source.
- Obtaining written representations from the designated partners and checking the selected information is presented consistently throughout the Report.

Inherent limitations

Non-financial information is subject to more inherent limitations than financial information, given its nature and the methods used to determine, calculate and estimate it. Greenhouse gas quantification is subject to scientific uncertainty in emission factors. The harassment count rests on a calendar-year record, as the Report discloses. Even when all records are tested, assurance procedures may not detect every misstatement, for example where the source records are themselves incomplete.

Opinion

> **We verified the selected information against source records and supporting evidence, including during our visit to the LLP's factory, and found it to be correct. In our opinion, the selected information for FY 2025-26 is prepared, in all material respects, in accordance with the reporting criteria.**

Emphasis of matter and other matters

Some FY 2025-26 figures are carried or scaled from FY 2024-25. We draw attention to Tables T01 and T03 and Section 25 of the Report. The workforce of 437, hours worked of 919,448 and Scope 1 of 0.054 $tCO2_e$ are the FY 2024-25 figures carried forward, and Scope 3 of 432.1 $tCO2_e$ is scaled from the FY 2024-25 screening. These figures were not subject to our assurance. Our opinion is not modified in respect of this matter.

Certification. We draw attention to Table T01, which reports that the management system certificates are issued in the name Cosmos Crafts, that the SA 8000 certificate expired on 2 March 2026, and that the ISO 9001, ISO 14001 and ISO 45001 certificates expired on 17 April 2026.

Other information. Our opinion does not extend to any other information in the Report. We read the other information to identify material inconsistencies with the selected information and did not identify any.

Recommendations

The following recommendations do not modify our opinion. We recommend that, going forward, the LLP:

- Compiles its workforce and hours each year. Headcount and hours worked should come from the year's payroll and attendance records rather than the previous report.
- Calculates Scope 1 and Scope 3 from the year's own data. Petrol for the company bike and value-chain activity data for the year should replace carried and scaled figures.
- Renews and transfers its certifications. The SA 8000, ISO 9001, ISO 14001 and ISO 45001 certificates should be renewed and issued in the LLP's own name.

Restriction of use

This statement is made solely to the Partners of Cosmos Fashion Arts LLP in accordance with the terms of our engagement. We permit it to be published in the Report so the LLP can show it has obtained independent assurance. To the fullest extent permitted by law, we accept no responsibility to anyone other than the LLP for our work or this statement.

For and on behalf of Youniformity Consulting Pvt. Ltd.

Achraj N. Prakash

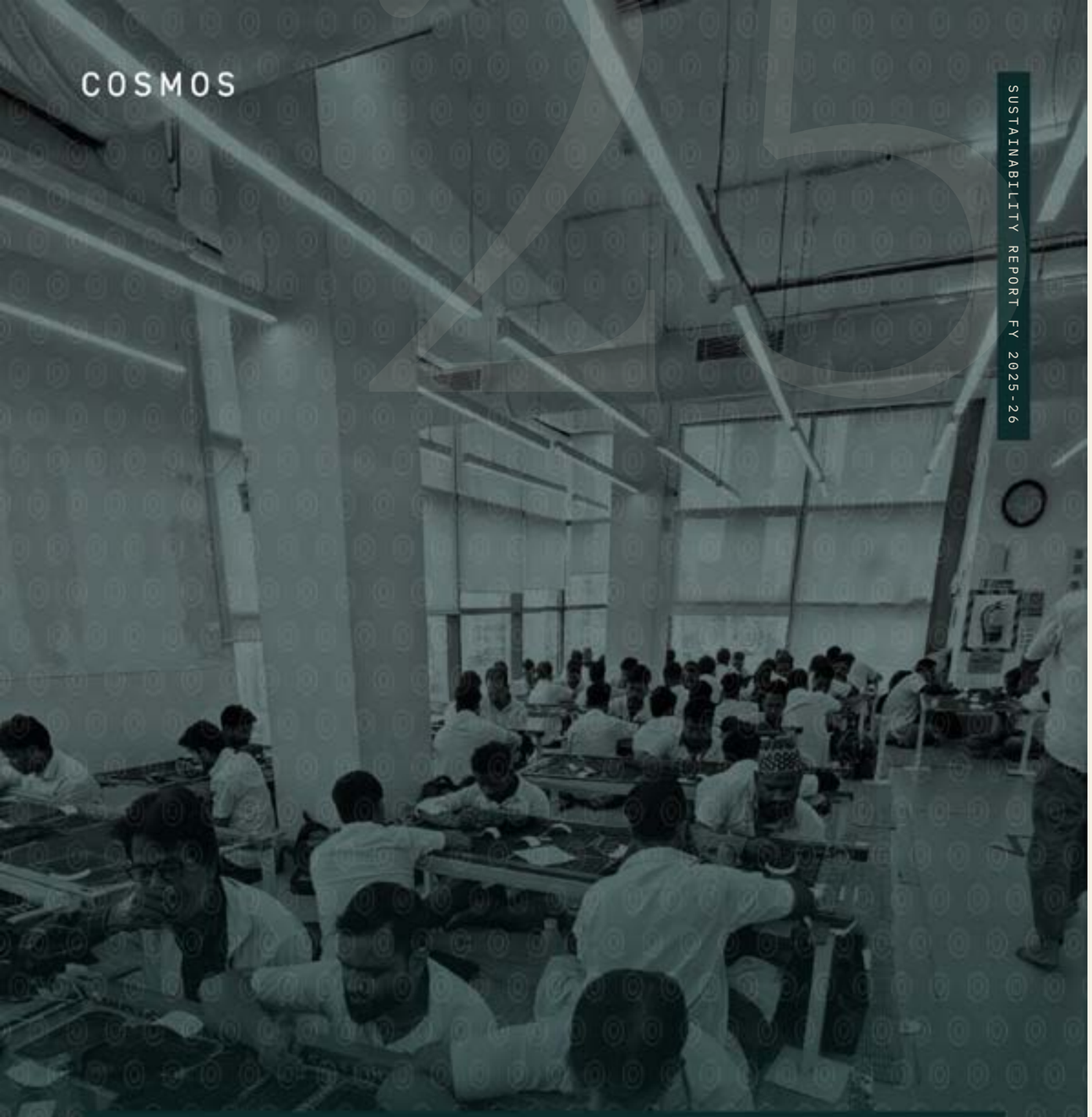
YOUNIFORMITY CONSULTING PVT. LTD.

Achraj Prakash
Lead Assurance Partner
ISO 14001 and ISO 45001 Lead Auditor
ISO 14064 GHG Lead Verifier

Mumbai, Maharashtra
Date: May 24, 2026



Picture 51



25

Methodology

Methods, sources and factors.

Cosmos Fashion Arts LLP reports on one site, our licensed unit at Ozone Biz Centre, Nagpada, Mumbai Central, for the year 1 April 2025 to 31 March 2026. Each figure in the report has one source document type, one boundary, one conversion where a conversion applies, and one period, and the entries below give them theme by theme.

25.1 Basis of preparation

We prepare the report with reference to the GRI Standards, using GRI 1: Foundation 2021, with no sector standard applied. The boundary is operational control over the licensed unit, the premises named on our factory registration and licence. No subsidiary, joint venture, branch or outsourced production is consolidated. The boundary takes in the company-owned petrol bike behind Scope 1.

The report covers the hand embroidery business at our Nagpada unit for the full year 1 April 2025 to 31 March 2026. Cosmos Fashion Arts LLP, a limited liability partnership (LLP) incorporated on 21 July 2025 under the Limited Liability Partnership Act 2008, has carried on the business since that date. Before it, the same business operated under the name Cosmos Crafts. Each table states the period its figures cover. Tables T41 to T43 give the three years before this one, FY 2022-23 to FY 2024-25, of the same business under the name Cosmos Crafts. Where our operating records hold a year, as for water, waste and the safety counts, the records are used; every other earlier-year figure is the one the organisation published for that year in its FY 2024-25 report. Energy in GJ is the published MWh at 3.6 GJ per MWh.

Where the year's records were incomplete, workforce and human resources figures are the organisation's FY 2024-25 published figures. These are the workforce of 437, its composition by role, the composition of the board and senior executives, performance review coverage, the internal promotion rate of 22 per cent, and the coverage of all 437 employees by the occupational health and safety management system. The training total of 196.5 hours, the 2,104 hours worked a head, the 6 active suppliers and the 1,400 saplings planted are also the organisation's FY 2024-25 published figures.

The Scope 3 tonnage of 432.1 tCO2e scales the organisation's FY 2024-25 published screening of six sources in five categories of the value chain to this year: by fabric and cutting waste, measured the same way in both years, for production, and by the workforce, carried, for people. Raw material procurement, packaging, upstream transport and export sea freight were 463.6 tCO2e in that screening; multiplied by 0.662 and divided by 0.725, our fabric and cutting waste in MT for this year and the last, they give 423.3 tCO2e. Air travel and commuting were 8.8 tCO2e, and with the workforce of 437 carried for both years they stay at 8.8 tCO2e.

No prior-period figures have been changed.

We report totals and three ratios per employee. Energy intensity is 739.08 GJ divided by 437, or 1.69 GJ per employee. Greenhouse gas intensity is 577.91 tCO2e, the sum of the three scopes, divided by 437, or 1.32 tCO2e per employee. Water intensity is 4,598 KL of withdrawal divided by 437, or 10.52 KL per employee. The divisor is the workforce of 437, the organisation's FY 2024-25 published figure. The counts of people present at named events inside FY 2025-26 run from 8 to 350, and each ratio moves if the headcount does. No ratio per unit of output appears in the report. Financial figures, being turnover, revenue, profit, spend and ratios built on them, are outside the scope of the report. Wages appear as monthly amounts per employee from the January 2026 living wage survey, with their total for the thirty employees surveyed in Table T29, and as the minimum wage of INR 16,490 declared in our SA 8000 compliance return.

Documents prepared for a calendar year or a licence year are cited with their own period and are not converted to financial-year figures. Three such documents cover calendar 2025, and we name that period wherever we use them. They are the annual return of our Internal Committee under the POSH Act, our SA 8000 compliance return and our Factories Act annual return.

Electricity is reported to the nearest kilowatt hour and water to the nearest kilolitre, except the declared discharge and the consumption derived from it, which are stated to one decimal place because the declaration gives 36.5 KL exactly. Emissions are stated in tonnes of carbon dioxide equivalent, Scope 1 to three decimal places, Scope 2 to two and Scope 3 to one. Waste is stated to three decimal places in tonnes. Laboratory results appear exactly as certified. Wages are stated to two decimal places, as in the survey. We compute no percentage change across any series.

25.2 Energy

Grid electricity is the sum of the twelve monthly values in the consumption history printed on the April 2026 bills of the Brihanmumbai Electric Supply and Transport Undertaking. Two meters serve the licensed premises and together cover all of them. They recorded 92,519 kWh and 112,782 kWh, and the site total is 205,301 kWh.

The month labels in the monthly table are the electricity supplier's billing months, as the consumption history on the two April 2026 bills prints them; it gives no meter-reading dates. Both accounts are billed on the standard commercial tariff, with a combined sanctioned load of 140 kW. Neither account includes a renewable energy purchase or certificate, and we generate no electricity on site.

Energy is converted at 1 MWh to 1,000 kWh and 1 kWh to 0.0036 GJ. The site total is therefore 205.301 MWh and 739.08 GJ. Electricity is the whole of the energy used at the unit. The Maharashtra Pollution Control Board (MPCB) White category consent acknowledgement records no boiler, no generator and no fuel burned on the premises. Total energy consumption within the organisation under GRI 302-1 is 739.08 GJ. It counts no fuel for the company-owned bike, whose petrol our return does not record.

25.3 Greenhouse gas emissions

We follow the Greenhouse Gas (GHG) Protocol Corporate Standard on an operational control boundary. Scope 1 covers direct emissions from sources we own or control, on the premises or off them. Scope 2 covers the grid electricity we buy. Scope 3 covers the rest of the value chain.

Scope 1 is 0.054 tCO2e. The MPCB White category consent acknowledgement records no boiler, no generator, no process emission and no fugitive emission of any sort.

We therefore report nil for stationary combustion and refrigerants. Mobile combustion is 0.054 tCO2e from a company-owned petrol bike, the organisation's FY 2024-25 published figure, carried unchanged so that the two years compare, though our return records no petrol for the year. The consent's declaration is not a refrigerant inventory, so the refrigerant nil will be confirmed against service records for any air-conditioning equipment.

Scope 2 is 145.76 tCO2e, location-based. It is 205.301 MWh multiplied by 0.710 tCO2e per MWh. That factor is the weighted average emission rate in the Central Electricity Authority's CO2 Baseline Database for the Indian Power Sector, Version 21.0 of December 2025. We use the variant that includes renewable generation and is adjusted for cross-border transfers. Version 21.0 is the latest edition, and its latest year is FY 2024-25.

Market-based Scope 2 is also 145.76 tCO2e. We hold no renewable energy certificate, and no supplier-specific factor is available for the two accounts, so the grid average applies to both methods.

Scope 3 is 432.1 tCO2e, the screening described in the basis of preparation scaled to this year. The GHG Protocol defines fifteen Scope 3 categories, and the six sources the screening covers fall in five of them: categories 1, 4, 6, 7 and 9. The three scopes total 577.91 tCO2e for FY 2025-26: 0.054 tCO2e for Scope 1, 145.76 tCO2e for Scope 2 and 432.1 tCO2e for Scope 3. Scope 1 and Scope 3 are on the FY 2024-25 basis and compare with that year's 0.054 and 472.4 tCO2e. Scope 2 does not: the FY 2024-25 figure of 42.34 tCO2e rests on the 59.8 MWh in the preceding report, and this year's on 205,301 kWh read from the bills.

25.4 Water

Municipal water withdrawal is the sum of the twelve monthly entries in our operating records for the year, 4,598 KL for FY 2025-26. Monthly entries are recorded in kilolitres. Piped supply from the Municipal Corporation of Greater Mumbai (MCGM) is the only source named in the MPCB White category consent acknowledgement.

All water goes to domestic use, because hand embroidery uses no process water. We will update our declared water use with the MPCB by 31 March 2027.

Water recycled or reused on site is nil. The MPCB White category consent acknowledgement records no treatment plant at the unit and gives the municipal sewage system as the discharge route for the site's only effluent stream. Discharge is not metered, so water discharge is the 100 litres a day of domestic effluent declared on the same acknowledgement, which is 36.5 KL over 365 days. Water consumption is withdrawal less that declared discharge, 4,561.5 KL. Both figures move when we update our declared water use with the MPCB.

The four-year series gives 4,673 KL for FY 2022-23, 4,459 KL for FY 2023-24 and 4,485 KL for FY 2024-25, from the same operating records. Those three years are the same business under the name Cosmos Crafts, before the LLP's incorporation.

25.5 Waste

Waste generated is the sum of the monthly stream entries in our operating records. For FY 2025-26 they give 0.662 MT of fabric and cutting waste, 0.390 MT of plastic and 0.380 MT of general office and canteen waste. The total is 1.432 MT.

Our waste vendor, Nagfani Metal and Paper Mart, collected 105.5 kg of the 1.432 MT generated, across the nine in-period sheets of the site disposal register. Those collections were 40.0 kg of general waste, 32.5 kg of fabric cut bits and 33.0 kg of food and sanitary waste. The register records the vendor's collections only, and the waste table prints it beside the stream totals, each on its own scope.

End-of-life electrical equipment is 18 kg across three consignments in the year, from the operating records. The December 2025 consignment of 5 kg went to Re-waste Management, an MPCB-authorised recycler, against a manifest signed by the recycler for the pickup of 26 December 2025. That 5 kg is the waste diverted from disposal under GRI 306-4.

Hazardous waste is nil. The MPCB White category consent acknowledgement declares no hazardous waste and no treatment plant. The operating records read not applicable for used oil, chemical containers and treatment sludge in every month.

The four-year waste series gives 2.164 MT, 1.550 MT and 2.055 MT for FY 2022-23 to FY 2024-25. Fabric and cutting waste was 0.725 MT of the FY 2024-25 total, against 0.662 MT this year. Those figures come from the same operating records and are the same business under the name Cosmos Crafts.

25.6 Air, noise, light and drinking water

Enviro Analysts and Engineers Pvt. Ltd. measured ambient air, noise and illumination at the unit. The laboratory holds accreditation from the National Accreditation Board for Education and Training (NABET) and the National Accreditation Board for Testing and Calibration Laboratories (NABL).

Ambient air was sampled on 21 August 2025 near the working area and on 3 November 2025 near the main gate. Each round ran for eight hours and measured particulate matter (PM10 and PM2.5), sulphur dioxide and nitrogen dioxide. All values are ambient concentrations in micrograms per cubic metre, compared with the National Ambient Air Quality Standards (NAAQS). Those limits are set for a daily average, so an eight-hour sample gives an indicative comparison.

Daytime noise was measured as an equivalent continuous level in the same two rounds, at 63.4 and 53.8 dB(A) Leq. Both certificates quote a limit of 75 dB(A). Illumination at the working area was 372 lux on 21 August 2025, against the band of 300 to 500 lux in IS 3646 (Part 1) 1992.

Spectro SSA Labs Private Limited, part of Eurofins Scientific SE and NABL accredited, tested drinking water sampled on 12 August 2025 against IS 10500:2012. Twelve of the thirteen parameters conform. Residual free chlorine was below the limit of quantification, and its limit is a minimum that applies where the supply is chlorinated.

25.7 Occupational health and safety

Injury and case counts come from our operating records. For FY 2025-26 they record no fatality, lost-time injury, restricted work case, contractor recordable injury or day lost. They also record 3 first aid cases and 1 case of occupational ill health.

The safety committee minute of 8 January 2026 records no accident for November, December and January to that date. Our SA 8000 compliance return for calendar 2025 declares nil accidents and nil injured. Both agree with the zeros in the operating records.

Hours worked are 919,448 for permanent employees; the hours of our canteen contractor's staff are not counted. That is the organisation's FY 2024-25 published figure of 2,104 hours a head, multiplied by the workforce of 437. The 92,597 hours in the operating records would give 212 hours a head on that workforce, so they are not used. Every injury numerator is zero, so the lost-time injury rate,

0.0036 GJ One kWh in gigajoules, the conversion for energy TABLE T32

the total recordable injury rate and the severity rate are zero on any denominator.

Worker health rests on the statutory health register. On 27 January 2026 Dr P. V. Shendarkar, a certifying surgeon under section 10(2) of the Factories Act 1948, examined 275 workers and certified all 275 fit. The register records no notifiable occupational disease.

The safety committee has 8 members, 4 of them workers, and met on 8 January 2026. Our hazard identification and risk assessment of 2 January 2026 scores 25 hazards, with a control against each. Our health and safety records give committee coverage of 100 per cent, 9 first-aiders and 4 emergency drills in the year.

Two of those drills, both fire mock drills, have full records. On 13 October 2025, 350 of 350 people were accounted for in 2 minutes 6 seconds. On 23 January 2026, 290 of 290 were accounted for in 1 minute 45 seconds. Personal protective equipment, being thimbles, glasses, masks and gloves, is checked for availability each month.

25.8 Workforce

By role the workforce of 437 is 2 on the board, 4 senior executives, 11 in administration and support, 65 technical and skilled and 355 semi-skilled and operational. Workers who are not employees, other than the staff of our canteen contractor, who are not counted, number nil, and our operating records count no contract hours and record nil contractor injuries. Our FY 2024-25 published composition records all 437 employees as men, in every role. The statutory health register of 27 January 2026 gives the sex of each of the 275 workers examined, and every entry is male. Our Factories Act annual return for calendar 2025 records no female worker.

Counts of people at named events in the year are reported as attendances on those dates. They include the two fire drills, the three training sessions, the health examination of 27 January 2026, the living wage survey and the POSH awareness programmes. The Internal Committee held four awareness programmes in calendar 2025, three of them within our financial year. None of these counts is used as a headcount.

25.9 Training

Total training hours are 196.5 across all programmes, the organisation's FY 2024-25 published figure. Performance review coverage of 100 per cent, with annual feedback, is likewise the FY 2024-25 published figure.

The session records give three dated sessions. On 3 October 2025 first aid training and firefighting training each ran for three hours with 8 employees. On 12 January 2026 a thirty-minute soft skills session recorded 59 signed attendance rows, every one a karigar, or 29.5 attendee-hours.

The soft skills session covered household finance and saving, health and work-life balance, leadership and problem-solving, and communication. It is the programme we report under GRI 404-2.

25.10 Wages

Wage figures come from the living wage survey of January 2026, which covered 30 named employees. Each was paid INR 25,470 a month. The survey records household size, other household income and monthly spending in eight categories: food, education, clothing, rent, medical, travel, entertainment and unexpected events.

Average monthly household expenditure across the 30 is INR 20,538.34. We add a discretionary allowance of 10 per cent, INR 2,053.83, to reach a living wage of INR 22,592.17. The wage paid is INR 2,877.83 above it for every surveyed employee. The benchmark is our own and uses no external living wage reference.

The minimum wage reference is the notification of the Office of the Labour Commissioner, Mumbai, of 4 February 2026, for 1 January to 30 June 2026. Its Zone I totals for readymade garments are INR 16,807 skilled, INR 16,107 semi-skilled and INR 15,607 unskilled. The surveyed wage of INR 25,470 sits above every one of them.

The maternity benefit register for January to March 2026 records no request.

25.11 Worker voice and conduct

A suggestion box in the washroom is opened weekly by a management representative with a worker representative present, and both sign each opening. The log records 38 openings from July 2025 to March 2026 and one letter, found on 19 December 2025, a complaint against a supervisor about communication.

The hotline table records one complaint, received on 16 February 2026, reporting no water. We installed a reverse osmosis unit and closed the complaint on 20 February 2026. The daily worker complaint register records no complaint on any working day from June 2025 to January 2026.

Our POSH Internal Committee filed its annual return on 2 January 2026. For calendar 2025 it reports nil complaints, 9 members including 1 external member, and 4 meetings, each with an awareness programme.

25.12 Governance, policies and certificates

The governance facts come from our legal instruments. Our Certificate of Incorporation is dated 21 July 2025. The Directorate of Industrial Safety and Health issued our factory registration and licence on 29 August 2025, valid to 31 December 2027.

The MPCB White category consent acknowledgement rests on our submission dated 25 November 2025, signed by Vinod Maganlal Shah as partner of the LLP. The named roles in the governance chapter each come from the document that names the holder, given against each role in the table.

The policy set holds sixteen documents. Five are under our own document control, revised on 1 September 2025. Eleven were issued by the business under the name Cosmos Crafts and apply at our unit. In FY 2026-27 our partners will adopt them by resolution and reissue them under our own document control. The policy register gives the date and revision of each.

The seven management system certificates were read from the certificates themselves. The certificate table gives, for each, the standard, the certifying body, the certification date and the expiry date.

25.13 Supply chain and community

The supplier figure is 6 active suppliers, all local or regional, the organisation's FY 2024-25 published figure. Our service providers are named from their own documents: the recycler's manifest, the waste vendor's stamped register sheets, the laboratories' certificates, the electricity bills and the health register.

Community figures are the organisation's FY 2024-25 published figures. They record 1,400 saplings planted, the sponsorship of our craftsmen's children for embroidery training, and partnerships with local schools and non-governmental organisations for tree plantation and awareness. The report gives no community spend, because it states no financial figures.

25.14 Materiality, targets and mapping

The material topic list comes from our assessment of the unit's operations, registers and certificates, and bands each topic as critical, high or medium. The material topics table gives the reason for each band and the chapter that reports the topic.

Each target in the report states its baseline and its date.

The Sustainable Development Goals (SDGs) mapping links five goals to an in-period outcome and names the source of each. The United Nations (UN) Global Compact mapping links each of its ten principles to the policy that states the commitment and states the entity named on that policy.

We are not a signatory to the Global Compact.

The value creation table sets out the figures behind each capital. Every figure in it appears in another table of the report.

25.15 Where the figures are held

YOUknit, an ESG data platform, holds up to four years of each of our environmental, social and governance series, from FY 2022-23 to FY 2025-26; the first three are years of the same business under its earlier name (25.1).

The FY 2025-26 figures on each YOUknit screen printed in this report are also printed in this report, and the note beside each screen names the tables that print them. Tables T01, T10, T11 and T30 name the record beside each figure, Table T27 names it in its process safety row, and entries 25.1 to 25.12 name it for the other figures. Those records are our electricity bills, operating records, health and safety records, registers and logs, the e-waste manifest, the living wage survey, our SA 8000 compliance return, our Factories Act annual return, our policy set, a management declaration, the Central Electricity Authority's CO2 Baseline Database, our FY 2024-25 report and the formulas in 25.1 to 25.3. A figure on those screens can therefore be followed to the report, and from the report to its record, at any time of the year, not only when a report is prepared.

The screens printed here leave out some panels, rows and text, the year-on-year change markers and the platform's source notes, and the target register shows only some of its rows.

The company that provides YOUknit holds ISO/IEC 27001:2022 certification for its information security management system. That certificate covers the provider's own management system within its certified scope; it is not a certification of YOUknit. The provider's certificate is separate from the ISO/IEC 27001:2022 certification the business holds (Supply chain and ethics 16.3). Each company's data on YOUknit is held apart, and a login sees only its own company's data.

25.16 Record coverage

Each register and monitoring record covers the months or events shown below, and the figures drawn from it are reported for that coverage.

Record coverage in FY 2025-26.

25.17 Source register

Every document the report relies on is listed with what it evidences and the date or period it covers.

Source documents.

25.18 Glossary

Terms and abbreviations.

TABLE T19

RECORD	WHAT EXISTS	NEXT STEP
Ambient air monitoring	Two rounds, 21 Aug 2025 and 3 Nov 2025	Two rounds exceed the annual frequency we set. Next: keep both rounds in every year
Ambient noise	Two daytime readings, 21 Aug 2025 and 3 Nov 2025	Two readings exceed the annual frequency we set. Next: add night-time readings and the site's CPCB area category
Illumination	One reading, 21 Aug 2025, 372 lux	One reading meets the annual frequency we set. Next: area-by-area coverage
Drinking water quality	One report, sample of 12 Aug 2025	A second test in the year, to meet our six-monthly frequency
Electricity	Twelve months of metered consumption from the utility's own history	Keep individual monthly bills
Water withdrawal	Twelve monthly entries in company water records	Keep bills or meter readings. We will update our declared water use with the MPCB by 31 March 2027
Waste disposal register	Nine monthly sheets in the year, from July 2025	Add sheets for April, May and June 2025 and reconcile the register with company waste records
Maternity benefit register	January, February and March 2026, nil requests	Keep a page for every month, April to December 2025 included
Equal remuneration register	Monthly assertion entries from January 2026	Add April to December 2025 and fill every quantitative column each month
Safety committee minutes	One in-period meeting, 8 January 2026, recorded as meeting 01 of committee 03	Minute a meeting in every quarter
Suggestion box log	Nine in-period monthly sheets, July 2025 to March 2026, 38 openings, one letter found on 19 December 2025	Add April, May and June 2025, and an action, owner and closure column

TABLE T19 CONTINUES ON THE NEXT PAGE

TABLE T19, CONTINUED

RECORD	WHAT EXISTS	NEXT STEP
Hotline complaint table	One row: complaint received 16 February 2026, reverse osmosis unit installed, closed 20 February 2026	Publish the hotline number and operating hours, and add a complainant column and a case log
Worker complaint register	Eight monthly sheets, June 2025 to January 2026, daily, nil complaints	Cover every month, adding April and May 2025, February 2026 and March 2026
Personal protective equipment	Monthly availability checks on ten sheets, 2 July 2025 to 2 April 2026	Add April, May and June 2025, and record quantities issued, worker acknowledgements and coverage for all the equipment the risk assessment specifies
Hazard identification and risk assessment	One assessment dated 2 January 2026, 25 scored hazards	Complete the half-yearly review due 30 June 2026 and keep records against its controls, including portable electrical equipment testing and the annual building fire risk assessment
Fire mock drills	Two in-period drill records with full evacuation data and rosters	Keep a detailed record for all four drills of the year
First-aiders	Nine first-aiders in company health and safety records	Keep training certificates and a name list for the nine first-aiders
Training records	Two logged sessions, one soft skills session with signed attendance, and four POSH awareness programmes with 424 attendances	Keep one complete training register for the year
POSH	Four internal committee meetings, on 17 January, 17 April, 30 July and 10 October 2025, each recording an awareness programme on the same date; nil complaints, calendar 2025	Cover January to March 2026 in the next annual return
Occupational health	Statutory health register, 275 workers examined 27 January 2026, all fit	Enter every case in the accident book and a first aid log

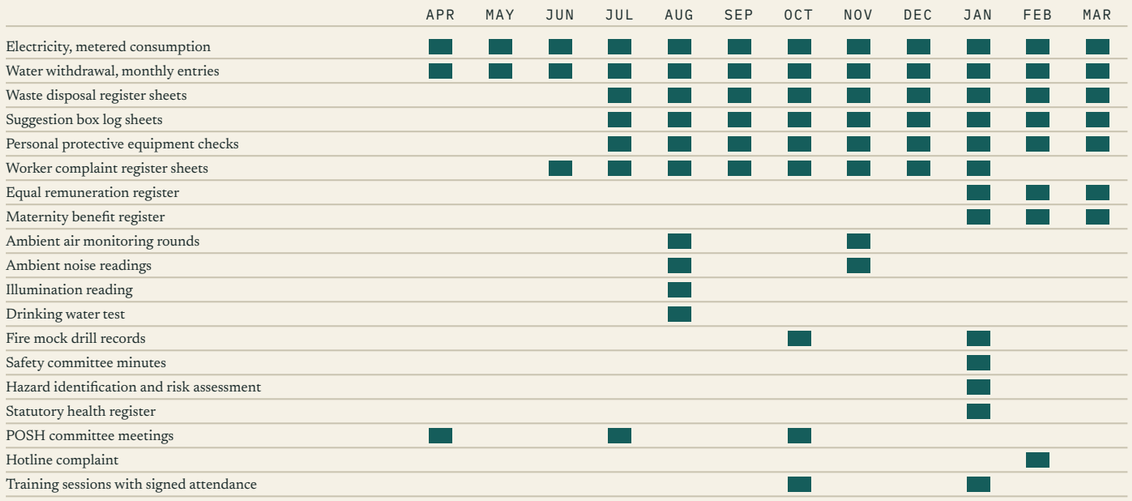
26 December 2025

Pickup date on the e-waste manifest

TABLE T31

FIGURE 45

Records kept through the year, month by month



Twelve columns, April 2025 to March 2026. A solid mark is a sheet, a round or a session held in that month.

TABLE T31

SOURCE DOCUMENT	WHAT IT EVIDENCES IN THIS REPORT	DATE OR PERIOD
Certificate of Incorporation	Legal name, incorporation date, registered office	21 July 2025
Factory registration and licence	Reporting boundary, licensed capacity, NIC code, approved plan number, licence validity	Issued 29 August 2025, valid to 31 December 2027
MPCB White category consent acknowledgement	Products, declared production, the declaration of no combustion source and no process water, domestic water and effluent declaration	Submission dated 25 November 2025
Management system certificates, seven documents	Certification to ISO 9001, ISO 14001, ISO 45001, ISO/IEC 27001, ISO 37001, ISO 28000 and SA 8000, with the certifying body, the name and address on the certificate and the validity dates	Set held on file
Brihanmumbai Electric Supply and Transport Undertaking electricity bills for the two accounts at the licensed premises	Twelve months of metered consumption, sanctioned load and tariff category	Bills dated 22 April 2026; consumption history from April 2025
Ambient air monitoring certificates, two rounds	PM10, PM2.5, SO2 and NO2 against NAAQS limits	Sampled 21 August 2025 and 3 November 2025
Noise monitoring certificates, two rounds	Daytime ambient noise	Sampled 21 August 2025 and 3 November 2025
Illumination certificate	Workplace illumination against IS 3646 (Part 1) 1992	Sampled 21 August 2025
Drinking water test report	Potability against IS 10500:2012	Sampled 12 August 2025
E-waste manifest	One documented consignment, recycler identity and authorisation	Pickup 26 December 2025

TABLE T31 CONTINUES ON THE NEXT PAGE

TABLE T31, CONTINUED

SOURCE DOCUMENT	WHAT IT EVIDENCES IN THIS REPORT	DATE OR PERIOD
Waste disposal register	Four monthly waste streams, the disposal route, the named vendor, and the entity name on each sheet	July 2025 to March 2026, monthly sheets
Worker complaint register	*Nil complaints on every working day recorded*	June 2025 to January 2026
Statutory health register	275 workers examined and certified fit, certifying surgeon, ages and occupations	Examination 27 January 2026; register period to 27 January 2027
Physical hazard identification and risk assessment	Twenty-five scored hazards with a control against each, in the LLP's name; the site's own account of its risks	Dated 2 January 2026, review due 30 June 2026
Safety committee minutes	Committee composition, one in-period meeting, fire and emergency system checks and two actions, accident position, drill and training cadence	Meeting 01 of committee 03, 8 January 2026
Fire mock drill records	Drill dates and times, evacuation times, head counts, equipment, corrective action	13 October 2025 and 23 January 2026
PPE availability check log	Four items checked available monthly by the facility attendant	Ten sheets, 2 July 2025 to 2 April 2026
POSH annual return	*Nil complaints, committee size and external member, four awareness programmes*	Calendar 2025, return dated 2 January 2026
Living wage survey	Salary, household expenditure and the computed living wage for 30 employees	January 2026
Equal remuneration register	That a register is maintained and a monthly assertion recorded	From January 2026
Maternity benefit register	*Nil maternity benefit requests*	January to March 2026
Suggestion box log, with the hotline complaint table on its page 3	38 in-period openings with one letter found on 19 December 2025, both representatives named and signing, and one hotline complaint received and closed in February 2026	Ten monthly sheets, July 2025 to April 2026
Training record file	One documented in-period soft skills session with signed attendance	12 January 2026
Stakeholder communication to the Mumbai Fire Brigade	SA 8000 implementation statement and stakeholder categories	Receipt stamped 5 January 2026
Our own SA 8000:2014 compliance return for calendar 2025, filed with the same letter	A total of 424 attendances at four POSH awareness programmes, nil accidents and nil injured, a declared minimum wage of INR 16,490, four training programmes, and stated amenities and benefits	Calendar 2025, receipt stamped 5 January 2026
Company operating records	Fuel, waste, water, safety and training entries	FY 2022-23 to FY 2025-26
Policy set, sixteen documents	Policy register, document control particulars, named entity and footer address	Five revised on 1 September 2025; eleven with policy dates of March 2025
Minimum wage rate notification, Office of the Labour Commissioner, Mumbai	The published schedule and zone rates for readymade garments	dated 4 February 2026, for 1 January to 30 June 2026
Statutory annual return under the Maharashtra Factories Rules 1963	Registration particulars, compliance-status declarations and physical facility records; the employment table is not used	Calendar 2025, filed 10 January 2026

What the site holds for FY 2025-26 TABLE T19

Two rounds
Ambient air, 21 Aug 2025 and 3 Nov 2025

Nine
Monthly waste register sheets

Eight
Monthly worker complaint register sheets

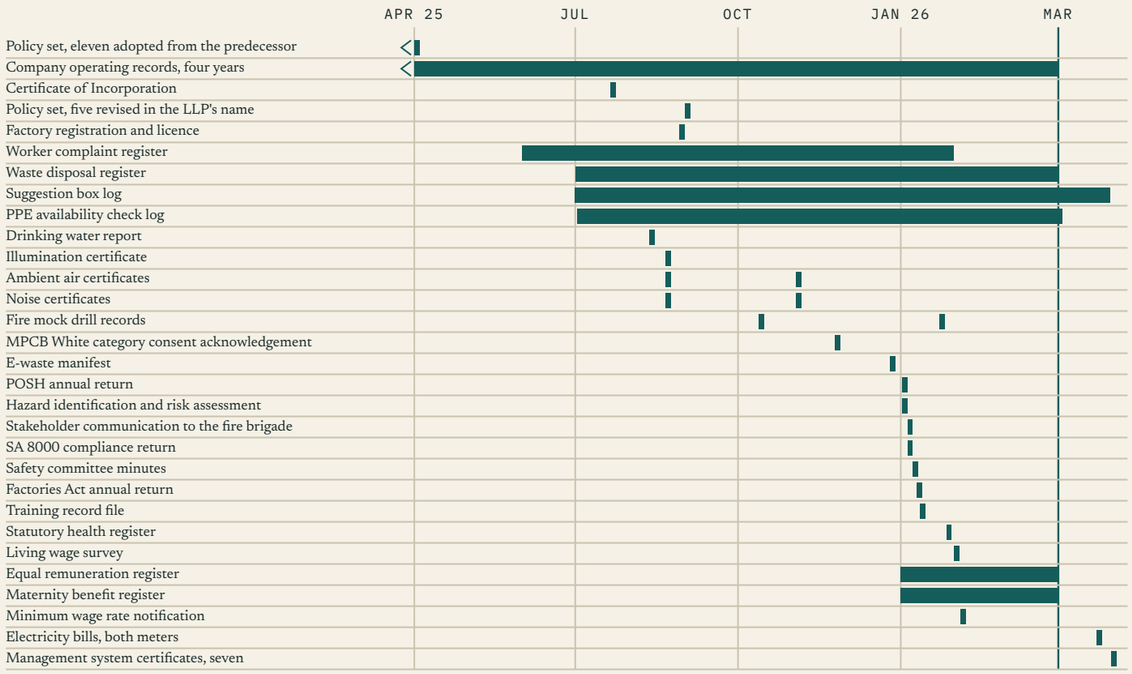
25
Scored hazards, 2 January 2026

Terms used in the tables TABLE T32

- Brihanmumbai Electric Supply and Transport Undertaking: The electricity supplier at the site
- CPCB: Central Pollution Control Board
- ESI and EPF: Employees' State Insurance and Employees' Provident Fund
- GJ: Gigajoule. 1 kWh equals 0.0036 GJ
- IS 10500:2012: Indian Standard specification for drinking water
- IS 3646 (Part 1) 1992: Indian Standard code of practice for interior illumination
- kWh and MWh: Kilowatt hour and megawatt hour, units of electrical energy
- MCGM: Municipal Corporation of Greater Mumbai

FIGURE 46

Source documents, by date



The heavy rule is 31 March 2026, the end of the period. An arrow marks a span that runs past the axis.

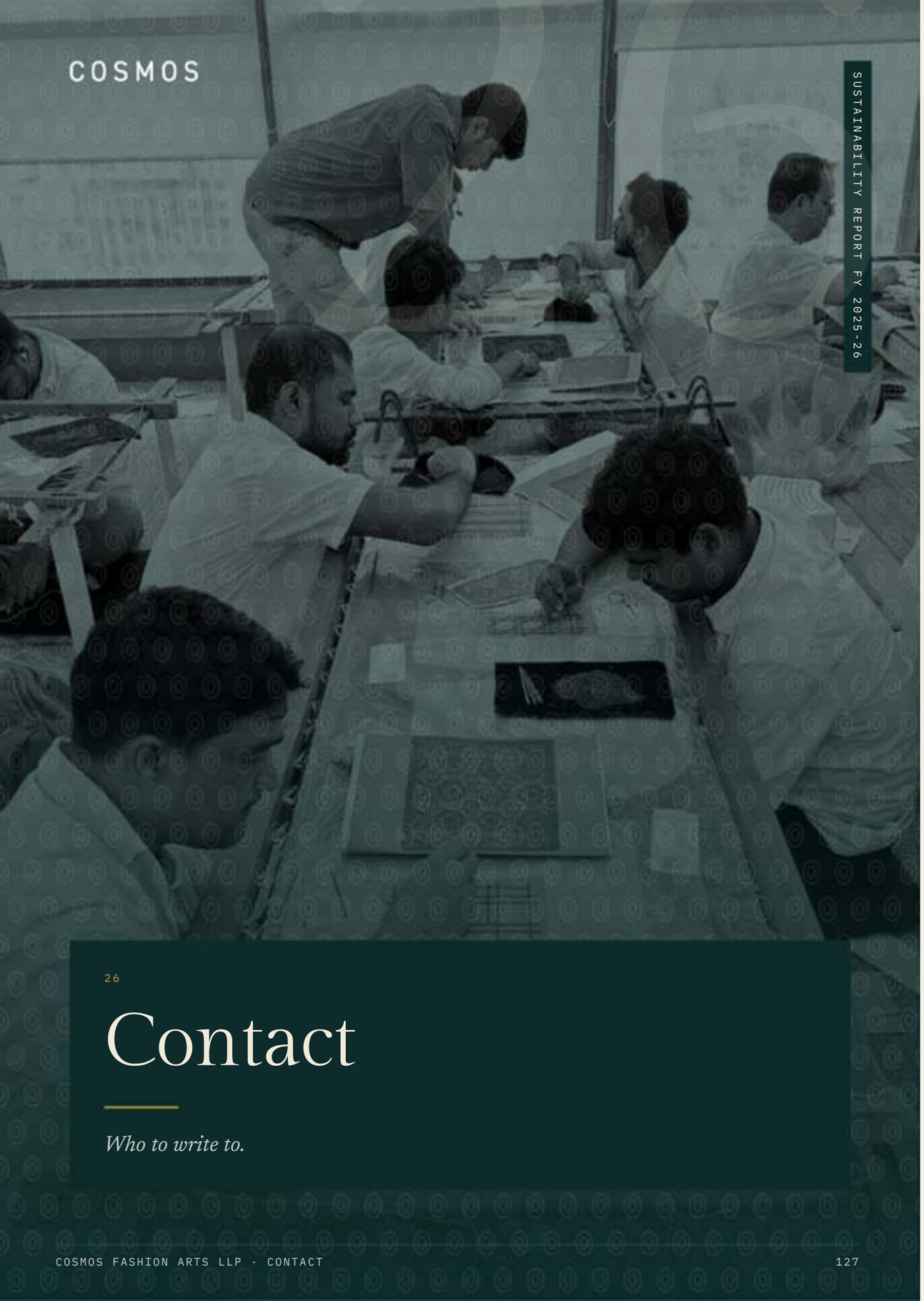
TABLE T32

TERM	MEANING
Brihanmumbai Electric Supply and Transport Undertaking	The electricity supplier at the site

TABLE T32 CONTINUES ON THE NEXT PAGE

TABLE T32, CONTINUED

TERM	MEANING
CPCB	Central Pollution Control Board
dB(A) Leq	Equivalent continuous A-weighted sound pressure level, the standard measure of ambient noise
ESI and EPF	Employees' State Insurance and Employees' Provident Fund
GJ	Gigajoule. 1 kWh equals 0.0036 GJ
GRI	Global Reporting Initiative, the standard setter for this report's framework
IS 10500:2012	Indian Standard specification for drinking water
IS 3646 (Part 1) 1992	Indian Standard code of practice for interior illumination
Karigar	Artisan. The designation recorded for hand embroidery workers in our own records
kWh and MWh	Kilowatt hour and megawatt hour, units of electrical energy
LLP	Limited liability partnership, constituted under the Limited Liability Partnership Act 2008
Living wage	A wage sufficient to meet a worker's basic household needs. Here computed from our own January 2026 survey
MCGM	Municipal Corporation of Greater Mumbai
MPCB	Maharashtra Pollution Control Board
NAAQS	National Ambient Air Quality Standards
NABET and NABL	National Accreditation Board for Education and Training, and for Testing and Calibration Laboratories
PM10 and PM2.5	Particulate matter below 10 and 2.5 micrometres in diameter
POSH	The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013
PPE	Personal protective equipment
White category	The Maharashtra Pollution Control Board's lowest pollution-potential classification
tCO2e	Tonnes of carbon dioxide equivalent
Scope 1, 2 and 3	Direct emissions, purchased energy emissions and other value chain emissions under the GHG Protocol
SA 8000:2014	A social accountability management system standard. The business held certification to it, in the name Cosmos Crafts, valid to 2 March 2026



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Contact

Who to write to.

Questions and comments on this report reach us in writing at our licensed unit: Cosmos Fashion Arts LLP, A-Unit No. 1 to 12, 10th Floor, Ozone Biz Centre, C.S. No. 227, Ashirwad CHS Ltd, A Wing, Jahangir Boman Behram Marg, Nagpada, Mumbai Central, Mumbai 400008, Maharashtra, India. The report covers 1 April 2025 to 31 March 2026 and is prepared with reference to the GRI Standards.



Picture 52

Report particulars.

Sustainability Report FY 2025-26.

ENTITY	Cosmos Fashion Arts LLP, a limited liability partnership incorporated on 21 July 2025 under the Limited Liability Partnership Act 2008.
REGISTERED OFFICE	402 Raheja Xion, Dr B A Road, Jetha Compound, Byculla East, Mumbai 400027.
SITE	Licensed unit, 10th Floor, Ozone Biz Centre, C.S. No. 227, Nagpada, Mumbai Central.
LICENCE	Factory registration and licence under the Factories Act 1948, issued on 29 August 2025 and valid to 31 December 2027, for up to 500 workers and 500 horsepower.
REPORTING PERIOD	1 April 2025 to 31 March 2026, published in May 2026.
BASIS OF PREPARATION	Prepared with reference to the GRI Standards 2021.
ASSURANCE	Independent Assurance Statement, section 24.
CONTACT POINT	Cosmos Fashion Arts LLP, A-Unit No. 1 to 12, 10th Floor, Ozone Biz Centre, C.S. No. 227, Ashirwad CHS Ltd, A Wing, Jahangir Boman Behram Marg, Nagpada, Mumbai Central, Mumbai 400008, Maharashtra, India.
PREPARED BY	Cosmos Fashion Arts LLP.
TYPES	Gilda Display for display, Newsreader for text, IBM Plex Mono for figures in tables.



Picture 53