



File No: 1010/1

June 5, 2025

BSE Limited
P J Tower, Dalal Street,
Fort Mumbai-400001
Scrip Code: 542216

National Stock Exchange of India Limited
“Exchange Plaza”, C-1, Block G
Bandra – Kurla Complex, Bandra (E),
Mumbai – 400 051
Symbol: DALBHARAT

Sub: Business Responsibility and Sustainability Report for FY 2024-25

Dear Sir/Madam,

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith the Business Responsibility and Sustainability Report for Financial Year 2024-25, along with Independent Assurance Statement provided by TUV India Private Limited, which also forms part of the Integrated Annual Report for FY 2024-25.

The BRSR is also available on the website of the Company at www.dalmiabharat.com

Kindly take the same on record.

Thanking you,

Your sincerely,
For Dalmia Bharat Limited

Rajeev Kumar
Company Secretary

Encl.: As Above

Dalmia Bharat Limited

11th & 12th Floors, Hansalaya Building, 15, Barakhamba Road, New Delhi-110 001, India
t 91 11 23465100 f 91 11 2331 3303 w www.dalmiabharat.com CIN : L14200TN2013PLC112346
Registered Office: Dalmiapuram, Dist. Tiruchirapalli, Tamil Nadu- 621 651, India
A **Dalmia Bharat Group** company, www.dalmiabharat.com

Business Responsibility and Sustainability Report (BRSR)

SECTION A - GENERAL DISCLOSURES

Details of the listed entity

S. No.	Question	Response
1.	Corporate Identity Number (CIN) of the Listed Entity	L14200TN2013PLC112346
2.	Name of the Listed Entity	Dalmia Bharat Limited
3.	Year of Incorporation	2013
4.	Registered Office Address	Dalmiapuram, Dist. Tiruchirapalli, Tamil Nadu- 621651
5.	Corporate Address	11th & 12th Floors, Hansalaya Building, 15, Barakhamba Road, New Delhi-110001
6.	E-mail	corp.sec@dalmiabharat.com
7.	Telephone	01123465100
8.	Website	www.dalmiabharat.com
9.	Financial Year for which reporting is being done	1st April 2024 – 31st March 2025
10.	Name of the Stock Exchange(s) where shares are listed	NSE & BSE
11.	Paid-up Capital (INR.)	37,51,30,322
12.	Name and contact details (telephone & email) of the person who may be contacted in case of queries on the BRSR report	Mr. Rajeev Kumar 011-23465100 corp.sec@dalmiabharat.com
13.	Reporting Boundary (Standalone or Consolidated basis)	Consolidated basis
14.	Name of assurance provider	TUV India Private Limited
15.	Type of assurance obtained	Reasonable Assurance

Products/ Services:

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover entity
1.	Manufacturing	Cement and Clinker	96%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	OPC and Blended Cements	2523	97%

Operations

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

Location	Number of Plants	Number of Offices	Total
National	15	34	49
International	0	0	0

19. Markets Served by the Entity:

a. Number of locations

Locations	Number
National (No. of States)	23
International (No. of Countries)	0

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

It is less than 0.1%



c) A brief on types of customers

Our customers comprise institutional and commercial establishments, individual home builders, and government bodies engaged in infrastructure development.

Employees

20. Details as at the end of Financial Year:

a. Employees and Workers

Employees (including differently abled)						
S. No.	Particulars	Total (A)	Male		Female	
			Number (B)	Percentage (B/A)	Number (B)	Percentage (B/A)
1.	Permanent Employees	4,317	4,168	97%	149	3%
2.	Other than Permanent Employees (interns, trainees, part time employees, etc.)	189	164	87%	25	13%
3.	Total Employees (1+2)	4,506	4,332	97%	174	3%

Workers (including differently abled)						
S. No.	Particulars	Total (A)	Male		Female	
			Number (B)	Percentage (B/A)	Number (B)	Percentage (B/A)
4.	Permanent Workers	1,446	1,347	93%	99	7%
5.	Other than Permanent Workers (contract)	16,627	15,970	96%	657	4%
6.	Total Workers (4+5)	18,073	17,317	97%	756	3%

b. Differently abled Employees and Workers

Differently Abled Employees						
S. No.	Particulars	Total (A)	Male		Female	
			Number (B)	Percentage (B/A)	Number (B)	Percentage (B/A)
1	Permanent Employees	4,317	5	0.16%	1	0.023%
2	Other than Permanent Employees	189	0	0%	0	0%
3	Total Employees (1+2)	4,506	5	0.11%	1	0.022%

Differently Abled Workers						
S. No.	Particulars	Total (A)	Male		Female	
			Number (B)	Percentage (B/A)	Number (B)	Percentage (B/A)
4.	Permanent Workers	1,446	5	0%	0	0%
5.	Other than Permanent Workers	16,627	0	0%	0	0%
6.	Total Workers (4+5)	18,073	5	0%	0	0%

21. Participation/ Inclusion/ Representation of Women

	Total (A)	Number of Female (B)	Percentage (B/A)
Board of Directors	8	1	13%
Key Management Personnel (KMP)	2*	0	0%

*The Managing Director of the Company is included in the Board, and not in KMP, to avoid duplication of the count.

22. Turnover rate for permanent employees and workers

	FY 2024- 25			FY 2023- 24			FY 2022- 23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	17.6%	0.5%	18.2%	18.1%	0.6%	18.6%	18.0%	0.7%	18.8%
Permanent Workers	4.7%	0.2%	4.9%	4.5%	0.1%	4.7%	6.2%	0.1%	6.3%

Holding, Subsidiary and Associate Companies (including joint ventures)

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

S. No.	Name of the holding/ subsidiary/ associate company/ joint venture (A)	Indicate whether holding/ subsidiary/ associate company/ joint venture	% of shares held by listed entity	Does the entity indicated at Column A, participate in the Business Responsibility initiatives of the entity (Yes/ No)
1	Dalmia Cement (Bharat) Limited	Subsidiary	100.00%	Yes
2	Dalmia Power Limited	Subsidiary	100.00%	Yes
3	Dalmia Cement (North East) Limited	Subsidiary	95.28%	Yes
4	Alsthom Industries Limited	Subsidiary	100.00%	Yes
5	DPVL Ventures LLP (formerly known as TVS Shriram Growth Fund 1B LLP)	Subsidiary	100.00%	Yes
6	Vinay Cement Limited	Subsidiary	97.21%	Yes
7	RCL Cements Limited	Subsidiary	100.00%	No
8	SCL Cement Limited	Subsidiary	100.00%	No
9	Bangaru Kamakshi Amman Agro Farms Private Limited	Subsidiary	100.00%	No
10	Chandrasekara Agro Farms Private Limited	Subsidiary	100.00%	No
11	Cosmos Cements Limited	Subsidiary	100.00%	No
12	D.I. Properties Limited	Subsidiary	100.00%	No
13	Dalmia Minerals & Properties Limited	Subsidiary	100.00%	No
14	Geetee Estates Limited	Subsidiary	100.00%	No
15	Golden Hills Resort Private Limited	Subsidiary	100.00%	No
16	Hemshila Properties Limited	Subsidiary	100.00%	No
17	Ishita Properties Limited	Subsidiary	100.00%	No
18	Jayevijay Agro Farms Private Limited	Subsidiary	100.00%	No
19	Rajputna Properties Private Limited	Subsidiary	100.00%	No
20	Shri Rangam Properties Limited	Subsidiary	100.00%	No
21	Sri Madhusudana Mines & Properties Limited	Subsidiary	100.00%	No
22	Sri Shanamugha Mines & Minerals Limited	Subsidiary	100.00%	No
23	Sri Subramanya Mines & Minerals Limited	Subsidiary	100.00%	No
24	Sri Swaminatha Mines & Minerals Limited	Subsidiary	100.00%	No
25	Sri Trivikrama Mines & Properties Limited	Subsidiary	100.00%	No
26	Sutnga Mines Private Limited	Subsidiary	100.00%	No
27	Hopco Industries Limited	Subsidiary	100.00%	No
28	Ascension Mercantile Private Limited	Subsidiary	100.00%	No
29	Ascension Multiventures Private Limited	Subsidiary	100.00%	No
30	Dalmia Bharat Green Vision Limited	Subsidiary	100.00%	Yes
31	Radhikapur (West) Coal Mining Private Limited	Joint Venture	14.70%	No
32	Khappa Coal Company Private Limited	Joint Venture	36.73%	No

Note: The Group holds more than 20% in the companies listed below. However, the Group does not exercise significant influence or control on decisions of the investees.

Hence, they are not being construed as associate companies. These investments are included in "Note 6 (i) & 9(i) Current & Non-current Investments" under Investment measured at fair value through profit & loss in the financial statements.

- Solarcraft Power India 23 Private Limited
- O2 Renewable Energy V Private Limited
- Bijlee Kandasamy Private Limited
- Kilavikulam Rajalakshmi Solar Power Developer Private Limited

CSR Details

- Whether CSR is applicable as per Section 135 of Companies Act, 2013 (Yes/No): Yes
- Turnover (in ₹): 13,980 crore
- Net worth (in ₹): 17,500 crore



Transparency and Disclosures Compliances

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

Stakeholder Group	Grievance Redressal Mechanism in place (Y/N) (Provide web-link of policy)	Current Financial Year 2024- 25			Previous Financial Year 2023- 24		
		Number of complaints filed	Number of complaints pending at close of year	Remarks	Number of complaints filed	Number of complaints pending at close of year	Remarks
Investors (other than shareholders)	Dalmia Bharat has a dedicated investors relation team to address queries from investors. For any grievances, investors may write to the Company at Investorrelations@dalmiabharat.com .	0	0	NIL	0	0	NIL
Shareholders	Yes	19	1	Pending complaint was received on March 26, 2025 and was resolved on April 4, 2025	195	0	NIL
Communities		9	2	NIL	0	0	NIL
Employees and workers		13	0	NIL	7	1	The complaint has been closed as on the date of this report.
Customers	Web-link link for grievance redressal policy which is part of Whistle Blower policy – https://www.dalmiacement.com/assets/pdf/ir/DBL-Whistleblower-Policy-Vigil-Mechanism.pdf	1,366	73	NIL	1,156	159	NIL
Value Chain Partners		61	08	NIL	18	1	NIL
Others (Please specify)		0	0	NIL	37	4	NIL

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

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

S. No.	Material Issue Identified	Indicate whether Risk or Opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of Risk, approach to adapt or mitigate	Financial Implications of the risk or the opportunity (Negative/ Positive)
1.	GHG and Climate Change	Opportunity	Carbon Credit Trading Scheme (CCTS) has been introduced by Ministry of Power and Ministry of Environment Forest and Climate Change, Govt. of India. Dalmia Cement, being one of the lowest carbon footprint cement manufacturers, is suitably positioned to generate carbon credits, thereby making the low carbon transition an opportunity.	-	Positive
2.	Energy Management	Opportunity	As part of our energy management strategy, our plants are certified under ISO 50001 Energy Management System (EnMS). This certification supports the achievement of energy management targets, leading to improved process efficiency, financial savings, and reduced emissions	-	Positive
3.	Waste Management	Opportunity	Waste management and circular economy play a crucial role in our operations. We are maximizing the use of alternative raw materials, having waste origin, and sustainable biomass fuels to replace conventional ones, adding value both internally and across our external value chain	-	Positive
4.	Occupational Health & Safety	Risk	In the event of an incident on company premises, there is a risk of legal action, fines, and compensation claims against the company. Such incidents affect the human capital adversely and may lead to unsafe work environment.	We have a dedicated Group Safety Head and Plant safety teams to implement the best practices on health and safety. We also have third party ISO 45001 certified safety standards based on PDCA cycle to mitigate the safety risk from operations.	Negative
5.	Water Stewardship	Opportunity	Under water stewardship efforts, we have developed water harvesting potential within our plants and surrounding communities. We also help raise awareness about water conservation in and around these areas. Our water use efficiency has further increased, which also leads to cost and natural resource conservation.	-	Positive



SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9									
	Ethics and Transparency	Sustainable Business	Employee Well-being	Stakeholder Relationship	Human Rights	Environment Stewardship	Public Advocacy	Community Development	Customer Relations									
Policy and management processes																		
1. a) Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y									
b) Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y									
c) Web Link of the policies, if available	https://www.dalmiacement.com/investors-relations/corporate-policies																	
2. Whether the entity has translated the policy into procedures? (Yes/No)	Y	Y	Y	N	N	Y	Y	Y	Y									
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	N	N	N	N	N	Y	Y									
4. Name of the national and international codes/ certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Standards like GRIHA, IGBC Green Pro, ISO 9001, ISO 14,001, ISO 45,001, EnMS 50001, UNGC Principles, GCCA, GRI – standards, WBCSD, SBTi, Sustainability Accounting Standard (SASB Standards), PAT, BIS – Construction Materials, wherever relevant and applicable. We also follow the ISO 26,000 standards and get our CSR processes evaluated for the same.																	
5. Specific commitments, goals, and targets set by the entity with defined timelines, if any.	Please refer to the relevant sections of IR																	
6. Performance of the entity against the specific commitments, goals, and targets along with reasons in case sthe same are not met.	Please refer to the relevant sections of IR																	
Governance, leadership and oversight																		
7. Statement by the director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure) Integrated Report >> Leadership messages																		
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies)	The highest authority for implementation and oversight of the Business Responsibility and Sustainability matter is the Board of Directors of the Company.																	
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes/No). If "Yes", provide details	Yes, the Risk Management Committee (RMC) is responsible for making decisions related to sustainability issues. Environmental KPIs—such as reducing water usage in operations, increasing the use of alternative fuels and raw materials, and mitigating climate change impacts—are included in the Key Result Areas (KRAs) of senior management. The Committee reviews performance against these KRAs on a quarterly basis, while the Board of Directors conducts an annual review.																	
10. Details of Review of NGRBCs by the Company:																		
Subject for Review	Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any Other- please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Board Committees									Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Board Committees									Quarterly								
										P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
										Ethics and Transparency	Sustainable Business	Employee Well-being	Stakeholder Relationship	Human Rights	Environment Stewardship	Public Advocacy	Community Development	Customer Relations
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If "Yes", provide name of the agency.	Yes, TUV was engaged by Dalmia Bharat Limited (the 'company') to provide Independent Assurance on its Integrated Report Fiscal Year 2024-25 (the report) covering the companies overall non-financial performance during the period 1st April, 2024 to 31st March 2025. The assurance is of reasonable type and on the sample basis as per ISAE 3000 Standards.																	

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Entity demonstrates their performance in integrating the Principles and Core Elements with key processes and decisions.

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

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year 2024-25:

Segment	Total number of training and awareness programs held	Topics/ Principles covered under training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	8	All	100%
Key Managerial Personnel	2*	All	100%
Employees other than BoD and KMPs	36	All	90%
Workers	24	All	100%

*The Managing Director of the Company is included in the Board, and not in KMP, to avoid duplication of the count.

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

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

Monetary					
	NGRBC Principle	Name of the Regulatory/ enforcement agencies/ judicial institutions	Amount (in ₹)	Brief of Case	Has an appeal been preferred? (yes/ No)
Penalty/ Fine	NIL	NIL	NIL	NIL	NIL
Settlement	NIL	NIL	NIL	NIL	NIL
Compounding Fee	NIL	NIL	NIL	NIL	NIL
Non-Monetary					
	NGRBC Principle	Name of the Regulatory/ enforcement agencies/ judicial institutions		Brief of the Case	Has an appeal been preferred? (yes/ No)
Imprisonment	NIL	NIL		NIL	NIL
Punishment	NIL	NIL		NIL	NIL

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
NIL	NIL

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

Yes, the Company has an Anti-Bribery and Corruption Policy, which has been duly approved by the Board. The policy can be accessed at <https://www.dalmiacement.com/assets/pdf/ir/Anti-Bribery-Corruption-Policy.pdf>

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

	Current Financial Year 2024-25	Previous Financial Year 2023-24
Directors	0	0
Key Managerial Personnel (KMPs)	0	0
Employees	0	0
Workers	0	0

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

	Current Financial Year 2024-25		Previous Financial Year 2023-24	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NIL	0	NIL
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NIL	0	NIL



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

NIL

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

	Current Financial Year 2024-25	Previous Financial Year 2023-24
Number of days of accounts payables	48	40

*The numbers for FY24 have been revised, as per the guidance given in "Industry Standards on BRSR Core", issued by the Industry Standards Forum ("ISF") in FY25.

9. Openness of Business:^

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

Parameter	Metrics	Current Financial Year 2024-25	Previous Financial Year 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of the total purchases	8%	8%
	b. Number of trading houses where purchases are made from	148	157
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	56%	53%
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	70%	70%
	b. Number of dealers/ distributors to whom sales are made	13,825	13,864
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	4%	4%
Share of RPTs in	a. Purchases (Purchases with related parties/ Total Purchases)	0.1%	0.1%
	b. Sales (Sales to related parties/ Total Sales)	0.1%	0.1%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	1%	2%
	d. Investments (Investments in related parties/ Total Investments made)	10%	19%

^The numbers for FY24 have been revised, as per the guidance given in "Industry Standards on BRSR Core", issued by the Industry Standards Forum ("ISF") in FY25.

Leadership Indicators

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

Yes, the Company has a Code of Conduct in place for the Board of Directors and senior management, in accordance with Regulation 17(5)(a) of the SEBI Listing Regulations. A separate Code of Conduct also applies to employees of the Company and its subsidiaries. For further details, please refer to the Corporate Governance section of this report. Board members abstain from discussions and voting on matters in which they have, or are deemed to have, a financial or other interest. All Board Members and Senior Management give affirmation on the compliance of "Code of Conduct" on an annual basis.

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

Essential Indicators

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

	Current Financial Year 2024-25	Previous Financial Year 2023-24	Details of improvements in environmental and social impacts
R&D	100%	100%	R&D-led process improvements in cement manufacture, innovative extension of the life of limestone reserves, reduction in carbon emission, renewable energy, recycled waste and adding social value to its products.
Capex	6%	9%	

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No).
b. If "Yes", what percentage of inputs were sourced sustainability?
Yes, more than 90%.

3. Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life for.
 - a. Plastics (including packaging)
 - b. E-waste
 - c. Hazardous waste
 - d. Other waste
 - a) Cement is traditionally packed in non-biodegradable plastic bags, which are challenging to collect post-consumption. At Dalmia Bharat, we fulfill our plastic waste recycling obligations by co-processing municipal and industrial plastic waste in our kilns—currently recycling more than 11 times the plastic used in our packaging. As a responsible organization, we have introduced 100% biodegradable paper bags as an alternative and are also sourcing plastic bags made from recycled materials to promote circularity within our value chain.
 - b) “While our products do not generate any E-waste, the limited E-waste arising from our office operations is responsibly disposed of through authorized recyclers registered with appropriate agencies.”
 - c) “Hazardous wastes generated during the cement manufacturing process are safely co-processed in the kiln, in strict compliance with the guidelines prescribed by CPCB/SPCB.”
4. Whether Extended Producer Responsibility (EPR) is applicable to the entity’s activities (Yes/No).
 - If “Yes”, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Board?
 - If “Not”, provide steps taken to address the same.

Yes, we have Waste Collection Plans as per the EPR Plan and have been submitted to respective Pollution Control Boards.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective/ Assessment (LCA) for any of its products (for manufacturing industries) or for its services (for service industry)? If “Yes”, provide details in the following format:

NIC Code	Name of product/ service	% of Total Turnover contributed	Boundary for which the Life cycle perspective/ assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)
					If “Yes”, provide web-link
23941	Ordinary Portland Cement (OPC)	16%	Cradle to gate	No	No
23941	Portland Pozzolana Cement (PPC)	43%	Cradle to gate	No	No
23941	Portland Slag Cement (PSC)	8%	Cradle to gate	No	No
23941	Portland Composite Cement (PCC)	35%	Cradle to gate	No	No

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

Name of Product/ Service	Description of the risk/ concern	Action Taken
Portland Pozzolana Cement (PPC)	High GHG emissions during clinker production, dust exposure to workers, packaging waste at end-of-life, limited availability of fly ash,	<ul style="list-style-type: none"> • Reduced clinker factor with fly ash blending, transport through closed containers, use of bulk cement to reduce plastic packaging, real-time dust monitoring systems with pollution control technologies, and PPE for workers, Management System Certification implemented,
Portland Slag Cement (PSC)	Energy intensity of slag grinding, emissions during transport, limited availability of granulated slag in some regions, exposure to dust emissions,	<ul style="list-style-type: none"> • Increased use of green power for Clinker and grinding, optimization of logistics routes, supplier engagement for long-term slag and fly ash availability,
Portland Composite Cement (PCC)	Complex sourcing due to dual grinding materials, fly ash and slag, high electrical energy consumption in grinding, exposure to dust emissions,	<ul style="list-style-type: none"> • Digitized quality control systems, supplier code of conduct implementation, blending optimization to minimize environmental footprint,
Ordinary Portland Cement (OPC)	Highest carbon intensity per tonne, highest land use impacts of more limestone use, high energy and fuel consumption, exposure to dust emissions,	<ul style="list-style-type: none"> • Decarbonization roadmap including AFR and WHR, implementation of green belt buffers, Shift toward blended cement offerings, targeted 100% blended cement production, Water positive operations, plastic waste recycling positive,



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

Indicate input material	Recycled or re-used input material to total material	
	Current Financial Year 2024-25	Previous Financial Year 2023-24
RW	23.1%	21.7%
Fly Ash	22.1%	22.5%
Slag	15.5%	15.3%
Red Mud	1.9%	1.9%
Chemical Gypsum	0.8%	0.9%

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

Not Applicable because cement is an intermediate product and cannot be reclaimed at the End of life.

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

Indicate product category	Reclaimed products and their packaging materials as % total products sold in respective category
NA	NA

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

Essential Indicators

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

Category	Total (A)	% of employees covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	4,168	4,168	100%	4,168	100%	NA	NA	4,168	100%	982	24%
Female	149	149	100%	149	100%	149	100%	0	0	19	13%
Total	4,317	4,317	100%	4,317	100%	149	100%	4,168	100%	1,001	23%
Other than Permanent Employees											
Male	164	94	57%	92	56%	NA	NA	0	0%	78	48%
Female	25	9	36%	9	36%	25	100%	0	0	8	32%
Total	189	103	54%	101	53%	15	100%	0	0%	86	46%

1. b) Details of measures for the well-being of Workers:

Category	Total (A)	% of workers covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	1,347	1,347	100%	1,347	100%	NA	NA	0	0%	737	55%
Female	99	99	100%	99	100%	99	100%	0	0	9	9%
Total	1,446	1,446	100%	1,446	100%	99	100%	0	0%	746	52%
Other than Permanent Workers											
Male	15,970	15,969	100%	15,898	100%	NA	NA	0	0%	7,436	47%
Female	657	657	100%	648	99%	657	100%	0	0	493	75%
Total	16,627	16,626	100%	16,546	100%	657	100%	0	0%	7,929	48%

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

	Current Financial Year 2024-25	Previous Financial Year 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	0.43%	0.37%

2. Details of retirement benefits, for Current FY 2023-24 and Previous FY 2022-23

Benefits	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	No. of employees covered as % of total employees	No. of workers covered as % of total workers	Deducted and Deposited with the authority (Yes/ No/ NA)	No. of employees covered as % of total employees	No. of workers covered as % of total workers	Deducted and Deposited with the authority (Yes/ No/ NA)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	2%	3%	Y	9%	17%	Y
Others- Please specify	100%	100%	Y	98%	97%	Y

*Note: We provide EPS to all employees/Workers as per government guideline.

Some set of employees will not be eligible for deduction as per government guideline:

1. Employees/workers who's age is above 58
2. If an employee's/workers first salary is more than ₹15,000 (w.e.f 01.09.2014)

3. Accessibility of Workplaces are the premises/ offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

If "Not", then whether any steps are being taken by the entity in this regard.

All our Plants, Head Office, Regional Sales Offices, and Sales Offices are accessible to employees and workers with disabilities, with the exception of a few remote sales offices. We are committed to ensuring that all our premises comply with the requirements of the Rights of Persons with Disabilities Act, 2016. We continue to make progressive improvements each year to achieve full accessibility across all locations.

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

Yes, as part of fair employment policy in Dalmia Way of Life (DWL), our Internal Policy document, we ensure equal opportunities and fair treatment to all including eligible applicants for employment without any bias towards caste, creed, religion, origin, gender, disability, marital status, age and nationality starting from the recruitment to the closure of full and final settlement. This is also ensured in our Anti Harassment and Discrimination Policy.

<https://www.dalmiacement.com/assets/pdf/ir/Anti-Harassment-and-Discrimination-Policy.pdf>

5. Return to work and Retention rates of permanent employees and workers that took parental leave for FY 2024-25.*

Gender	Permanent Employees		Permanent Workers	
	Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate
Male	100%	83%	NA	NA
Female	100%	100%	100%	100%
Total	100%	83%	100%	100%

* Note: Return to rate - Employee who are due to join back between Apr'24 to Mar'25 & joined back/Employee who are due to join back between Apr'24 to Mar'25

Retention rate - Employee who joined back between Apr'23 to Mar'24 & stayed in company for at least 12 month/Employee who joined back between Apr'23 to Mar'24

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

Permanent Workers	Yes, Ethics Helpline
Other than Permanent Workers	Yes, Ethics Helpline
Permanent Employees	Yes, Ethics Helpline
Other than Permanent Employees	Yes, Ethics Helpline



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

Category	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of Association(s) or Unions (B)	Percentage (%) (B/A)	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of Association(s) or Unions (B)	Percentage (%) (B/A)
Total Permanent Employees	4,317	0	0%	4,451	0	0%
- Male	4,168	0	0%	4,305	0	0%
- Female	149	0	0%	146	0	0%
Total Permanent Workers	1,446	970	67%	1,494	1,017	68%
- Male	1,347	960	71%	1,402	1,007	72%
- Female	99	10	10%	92	10	11%

8. (a). Details of training given to employees and workers on “Health and Safety Measures”*

Category	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	Total (A)	Number (B)	Percentage (%) (B/A)	Total (C)	Number (D)	Percentage (%) (D/C)
Employees						
Male	4,168	2,991	72%	4,305	2,252	52%
Female	149	73	49%	146	54	37%
Total	4,317	3,064	71%	4,451	2,306	52%
Workers						
Male	17,317	27,044	156%	15,355	36,032	235%
Female	756	1,258	166%	720	2,138	297%
Total	18,073	28,302	157%	16,075	38,170	237%

* Employees includes executives only. Workers Includes Staff, Workman, Contract workers & off-roll employees. The reported training coverage percentage exceeds 100% due to the inclusion of contract workers (floating workforce) who underwent training during the financial year but subsequently exited the organization.

(b). Details of training given to employees and workers on “Skill Upgradation”

Category	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	Total (A)	Number (B)	Percentage (%) (B/A)	Total (C)	Number (D)	Percentage (%) (D/C)
Employees						
Male	4,168	3,527	85%	4,305	3,631	84%
Female	149	134	90%	146	110	75%
Total	4,317	3,661	85%	4,451	3,741	84%
Workers						
Male	17,317	3,418	20%	15,355	3,124	20%
Female	756	136	18%	720	60	8%
Total	18,073	3,554	20%	16,075	3,184	20%

9. Details of Performance and Career Development reviews of employees and workers:

Category	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	Total (A)	Number (B)	Percentage (%) (B/A)	Total (C)	Number (D)	Percentage (%) (D/C)
Employees						
Male	4,168	4,096	98%	4,305	4,158	97%
Female	149	148	99%	146	144	99%
Total	4,317	4,244	98%	4,451	4,302	97%
Workers						
Male	1,347	1,347	100%	1,402	1,402	100%
Female	99	99	100%	92	92	100%
Total	1,446	1,446	100%	1,494	1,494	100%

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No) If “Yes”, then coverage of the system.	<p>Yes, the site has implemented Occupational health and Safety Management system (ISO 45001), the same is being periodically evaluated and certified by Third party agencies.</p> <p>The following are the significant elements which is covered in the system-</p> <ul style="list-style-type: none"> • Safety organisation (Governance structure) is framed and implemented with the fullest commitment from the leaders. • The organisation has developed own safety standards, procedures and guidelines, the same was implemented at the sites. • Training road map was developed and implemented to ensure and enhance the competency of the people. • Robust system for Permit to work is implemented at the site and being followed effectively for all activities. • Contractor safety management system is established to ensure Occupational health and Safety of the contractor employees. • Risk assessed and effective control measures are being adopted for routine and non-routine activities. • Management of change procedures implemented to manage the risk associated with the changes. • Audits, Inspections and walk through inspections are implemented to monitor the effectiveness of the implemented Occupational health and Safety management system.
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis of the entity?	<ul style="list-style-type: none"> • HIRA (Hazard identification and risk assessment) /JSA (Job safety analysis) is performed for all the routine and non-routine activities to identify the work-related hazards • Each and every unit having a risk register and it is periodically monitored and reviewed. • A combined permit to work system is implemented at site and it is followed effectively • WPRA (Work place risk assessment) is conducted at the work place just before starting any activity to identify hazards and the identified hazards and controls are being communicated to the workers involved in the job.
c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/No)	<p>Yes, we have strong mechanism of reporting work related hazards for workers, as follows: -</p> <ol style="list-style-type: none"> 1. Daily Toll box talk 2. Grass Root Team meeting 3. Departmental meeting- Monthly basis 4. Hard copy readily available at site for workmen 5. Suggestion box available at site 6. Reporting on KAVACH application through department SPOC
d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services? (Yes/No)	<p>Yes, we have Occupational health centre in the plant premises, in which they are getting medical assistance for non-occupational medical issues.</p>

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

Safety Incident/Number	Category	Current Financial Year 2024-25	Previous Financial Year 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees and Permanent workers	0	0.25
	Contract Workers	0.16	0.032
Total recordable work-related injuries	Employees and Permanent workers	0	2
	Contract Workers	7	4
Number of fatalities	Employees and Permanent workers	0	0
	Contract Workers	3	3
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	2
	Permanent Workers	0	1



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

- ISO 45001 is implemented across all 15 units, and same is certified by external agencies.
 - Safety policy is developed, approved by MD and implemented across DCBL.
 - 20 no of safety standard and procedures and 13 no's of guidelines were developed and implemented at site.
 - Safety organisation (Governance structure) is framed and implemented with the fullest commitment from the leaders.
 - Hazard identification and risk assessment standard is framed and same is performed for all routine and non-routine activities. All outcomes and control measures were recorded and implemented at site prior to starting job.
 - Safety committee meeting is conducted at site as per legal requirement, with a equal participation of management and non-management staff.
 - Training road map developed and implemented to ensure and enhance the competency of the people.
 - Robust system for Permit to work is implemented at the site and being followed effectively.
 - Contractor safety management system is established to ensure Occupational health and Safety of the contractor and their employees.
 - Management of change procedures implemented to manage the risk associated with the changes (Permanent and temporary).
 - For monitoring the effectiveness of the implemented Occupational health and Safety management system various audits and inspections were carried out at site these are as follow:-
- a) Daily safety inspection on zone and area wise by internal team with in unit.
 - b) Yearly Second party safety audit by cross units
 - c) Yearly audit by external agency

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

	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	Filed	Pending Resolution at end of year	Remark	Filed	Pending Resolution at end of year	Remark
Working Conditions	605	0	NIL	221	0	NIL
Health and Safety	230	0	NIL	268	0	NIL

14. Assessments for the year:

	% of plants and offices that were assessed (by entity or statutory authorities or third party)
Health and Safety Practices	100%
Working Conditions	100%

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

- Deployment of safety standards, procedures and guidelines
- Improve quality of daily safety observation and area-based checklist
- Vacant or Removal of temporary sheds from below static loads
- Strengthen Structural stability issues as identified on audit
- Periodical structural inspection and maintenance
- Job specific training for critical activities (Rigging, Welding, Scaffolding)
- Trade wise training for critical roles (Electrician, Fitter, Supervisor)

Leadership Indicators

- Does the entity extend any life insurance or compensatory package in the event of death of (A). Employees; and (B). Workers (Yes/No). Provide detail.

(A) Employees (Y/N) - Yes

(B) Permanent Workers (Y/N) - Yes

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

In all contractual obligations with value chain partners, statutory dues such as PF, gratuity, etc. are deducted and paid accordingly. Specific contractual obligations are provided for such adherence.

- Provide the number of employees/ workers having suffered high consequence work-related injury/ ill-health/ fatalities (as reported in Qs. 11 of Essential Indicators above), who have been/ are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total Number of affected employees/ workers		No. of employees/ workers that are rehabilitated or whose family member have been placed in suitable employment	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	0	2	0	0
Workers	3	4	3	2

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

No

- Details on assessment of value chain partners (FY 2024-25):

	% of value chain partners (by value of business done with such partners) that were assessed
Health and Safety Practices	100%
Working Conditions	100%

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

- Scheduled safety observation and inspection rounds
- Daily Tool Box Talk and meeting at Grass Root Team.
- Contractor filed safety audit
- Meeting with contractor and their supervisor
- Work stop safety notice
- Penalty matrix and Progressive consequence management for Very high and high severity violations

Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.

Essential Indicators

- Describe the process for identifying key stakeholder groups of the entity.

We refer to AA1000 Stakeholder Engagement Standard to take guidance for the stakeholder engagement. The stakeholders are identified and prioritized based on their level of influence over the organisation and the extent to which they are affected by our actions. This step helps us to allocate the resources and efforts more effectively by focusing on the engagement with key stakeholders. With the stakeholders identified and prioritized, relevant department-wise engagement is carried out at corporate and plants as per the need and objectives through appropriate channels and frequency. It ensures a well-structured intervention to remain aligned with the goals. The forms of engagement may include face-to-face meetings, surveys, focus group discussions, public consultation inputs, trade association engagements, meeting with government representatives and think tanks, social media, mainstream media, conferences, seminars, investor meets and other similar platforms.

In addition, materiality assessments are also carried out either internally or through the engagement of reputed third parties to capture the feedback, concerns, and suggestions, if any, are compiled by the relevant department and subsequently communicated to the corporate executive group or plant executive team for further actions. The information becomes part of organization's integrated decision-making processes, strategies, and operational practices to ensure that stakeholders' interests are considered and adequately addressed as per the significance. For More details on Stakeholder engagement, please refer stakeholder engagement section integrated report.



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

Stakeholder Group	Identified as Vulnerable or Marginalized Group (Yes/No)	Channels of Communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during each engagement
Investors	No	<ul style="list-style-type: none"> Earnings Call Meetings (In person or virtual) Investor conferences Websites Emails Social Media Platforms 	Monthly/Quarterly/Annually/ As and when required	<ul style="list-style-type: none"> Strengthen business conduct by understanding investor's priorities & concerns Transparent and effective communication of business performance while addressing investor queries Providing insights into the Company's strategy and business environment Sound corporate governance mechanism
Community	Yes	CSR Reports, Quarterly Newsletters, meetings, pamphlets, websites, and group discussions. <ul style="list-style-type: none"> Social Media Platforms 	All the year round	To promote meaningful interaction and collaboration between the Company and the community it serves. These engagements aim to address various social, environmental, and economic concerns while promoting sustainable development and positive impacts. Concerns - growth and development-related concerns.
Media	No	Email, newspapers, advertisement, website and Social media platforms	Monthly/Quarterly/As and when	Creating positive reputation of the Company. Conveying right messaging through news articles and advertisements
Trade Associations	No	Other	Other: As per Relevance and Requirements	<ul style="list-style-type: none"> Sustainability Green Procurement
Academic Institution	No	Other	Other: As per Relevance and requirements	<ul style="list-style-type: none"> GHG Emissions Energy Efficiency
Public Sector	No	Other	Other: As per Relevance and requirements	<ul style="list-style-type: none"> Technology Roadmap Disclosures Innovation
ESG Analysts and rating agencies	No	Emails, others	Annually	<ul style="list-style-type: none"> Awareness and know how Climate Mitigation and Adaptation
Civil Society Groups (NGO's)	No	Other	Other: As per Relevance and requirements	<ul style="list-style-type: none"> Carbon Markets ESG

Leadership Indicators

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

Feedback, concerns, and suggestions, if any, are consolidated by the relevant department and escalated to the Corporate Executive Group or Plant Executive Team for appropriate action. The flow of this information to the Board is facilitated through the Board-level Stakeholder Committee.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topic? (Yes/No)

If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, stakeholder consultations play a key role in supporting the identification and management of environmental and social issues. Inputs have been gathered from the following sources:

- Proceedings from conferences, seminars, and workshops attended
- Meetings and feedback received from government and regulatory bodies
- Participation in working groups and committees within trade associations on various sustainability-related topics
- Materiality assessments and stakeholder engagement exercises
- Investor meetings and interactions
- Communications through digital and print media
- Corporate social responsibility (CSR) initiatives and engagements

These inputs help inform the Company's approach to sustainability and ensure alignment with stakeholder expectations.

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

Dalmia Bharat remains committed to its role as a responsible corporate citizen by actively engaging with marginalised and vulnerable sections of society. Key engagement channels include communities supported through our CSR initiatives, as well as our dealer network.

We employ participatory methods—such as need assessments—to gain a comprehensive understanding of stakeholder requirements and to evaluate the effectiveness of our interventions. In addition, we engage with our dealer network and key influencers, including masons and construction workers, through structured loyalty programmes and incentive-based reward systems.

Further details are available in the Social and Relationship Capital section of the Integrated Report.

Principle 5: Businesses should respect and promote human rights.

Essential Indicators

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

Category	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	Total (A)	Number (B)	Percentage (%) (B/A)	Total (C)	Number (D)	Percentage (%) (D/C)
Employees						
Permanent	4,317	3,887	90%	4,451	3,912	88%
Other than Permanent	189	0	0%	221	0	0%
Total Employees	4,506	3,887	86%	4,672	3,912	84%
Workers						
Permanent	1,446	1,448	100%	1,494	616	41%
Other than permanent	16,627	0	0%	14,581	0	0%
Total Workers	18,073	1,448	8%	16,075	616	4%

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

Category	Current Financial Year 2024-25					Previous Financial Year 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (F / D)
Employees										
Permanent										
Male	4,168	0	0%	4,168	100%	4,305	37	1%	4,268	99%
Female	149	0	0%	149	100%	146	0	0%	146	100%
Other than Permanent										
Male	164	NA	NA	NA	NA	206	0	0%	206	100%
Female	25	NA	NA	NA	NA	15	0	0%	15	100%
Workers										
Permanent										
Male	1,347	58	4%	1,289	96%	1,402	29	2%	1,373	98%
Female	99	37	37%	62	63%	92	11	12%	81	88%
Other than Permanent										
Male	15,970	7,641	48%	8,329	52%	13,953	6,410	46%	7,543	54%
Female	657	291	44%	366	56%	628	255	41%	373	59%



3. Details of remuneration/ salary/ wages, in the following format for FY 2024-25:

a) Median remuneration/ wages:

	Male		Female	
	Number	Median salary/ wage of respective category	Number	Median salary/ wage of respective category
Board of Directors (BoD)	7	27,40,000	1	29,10,000
Key Managerial Personnel (KMP)	2*	1,51,72,000	0	0
Employees other than BoD and KMP	4,164	10,65,312	149	9,05,268
Workers	1,347	4,89,300	99	2,50,368

*The Managing Director of the Company is included in the Board, and not in KMP, to avoid duplication of the count.

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

	Current Financial Year 2024-25	Previous Financial Year 2023-24
Gross wages paid to females as % of total wages	2.72%	2.78%

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

Yes.

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

Dalmia Bharat has a third-party ethics helpline which allows stakeholders to report issues on Human rights violations. The details are also mentioned in our whistle-blower policy. The Policy ensures complete protection to Whistle Blowers from any kind of discrimination, harassment, victimization or any other unfair employment practice. Toll Free No: 1800 572 5242, Email: dalmiaethicscomplaints@ethicshelpline.org

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

	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	Filed during the year	Pending resolution at end of year	Remark	Filed during the year	Pending resolution at end of year	Remark
Sexual Harassment	4	0		3	0	
Discrimination at workplace	NIL	NIL		NIL	NIL	
Child Labour	NIL	NIL		NIL	NIL	
Forced Labour/ Involuntary Labour	NIL	NIL		NIL	NIL	
Wages	NIL	NIL		NIL	NIL	
Other human rights related issues	NIL	NIL		NIL	NIL	

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

	Current Financial Year 2024-25	Previous Financial Year 2023-24
Total complaints reported under Sexual Harassment on Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013 (POSH)	4	3
Complaints on POSH as a % of female employees/ workers	1.61%	1.26%
Complaints on POSH upheld	4	3

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

Under the Company's Whistleblower Policy, protection is extended not only to the whistleblower but also to individuals assisting in any investigation. This protection includes fair treatment and the confidentiality of the individual's identity. These safeguards also apply to reports related to sexual harassment. Whistleblower reports are handled through an independently monitored third-party 'Ethics Helpline,' with details available on the Company's website.

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

Yes, Dalmia Bharat has strict guidelines on human rights issues in all external contracts. In addition, internal control mechanisms exist to ensure human rights due diligence. All contracts are monitored constantly for compliance to guidelines

10. Assessment for the FY 2024-25:

	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	0%
Forced/ Involuntary Labour	0%
Sexual harassment	0%
Discrimination at workplace	0%
Wages	0%
Others- please specify	0%

11. Provide details of any corrective actions taken or underway to address significant risks/ concerns arising from the assessments at Qs. 9, above.

The above assessment are done by entity as well as through a 3rd party. No significant risks/ concerns were highlighted, however there were suggestions of improvement which are being incorporated.

Leadership Indicators

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

Dalmia Bharat maintains a strict policy of zero tolerance towards any form of discrimination or harassment. So far, no complaint has been received hence not applicable.

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

Dalmia Bharat implements internal control mechanisms to uphold human rights due diligence. When it comes to external contracts, stringent guidelines regarding human rights issues are embedded within each contract, and continuous monitoring ensures compliance.

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

Majority of the offices and plants are accessible to differently abled visitors.

4. Details on assessment of Value Chain Partners:

	% of value chain partners (by value of business done with such partners) that were assessed:
Child Labour	0
Forced/ Involuntary Labour	0
Sexual harassment	0
Discrimination at workplace	0
Wages	0
Others- please specify	0

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

NA



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

Essential Indicators

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

Parameter	Current Financial Year 2024-25	Previous Financial Year 2023-24
From 'Renewable Sources'		
Total Electricity Consumption (Non-fossil fuel-based GRID+WHRS+Solar) (A)	2,640	2,177
Total Fuel Consumption (from biomass sources in cement plants, captive power plants and biodiesel) (B)	1,716	2,200
Energy consumption through Other Sources (C)	0	0
Total Energy Consumption from renewable sources (A+B+C)	4,355	4,376
From 'Non-Renewable Sources'		
Total Electricity Consumption (D)	2,361	2,143
Total Fuel Consumption (kiln fuels, CPP, material drying and on-site vehicle and equipment - excluding AFR and biomass) (E)	58,274	52,552
Energy consumption through Other Sources (from Alternative fuel sources in kilns fuels, CPP, material drying and on-site vehicle and equipment) (F)	11,404	10,542
Total Energy Consumption from non-renewable sources (D+E+F)	72,038	65,236
Total Energy Consumption (A+B+C+D+E+F)	76,394	69,613
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees) (In TJ/Million INR)	0.55	0.47
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (Total energy consumed/ Revenue from operations adjusted for PPP) (In TJ/Million INR)	0.13	0.13
Energy intensity in terms of physical output (TJ/KMT of cementitious material)	2.47	2.54
Energy intensity (optional) - the relevant metric may be selected by the entity	NIL	NIL

Note: *CPP Electricity consumption not considered in point (D) as CPP Fuel consumption has been considered in Point E to avoid double accounting

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

Yes, Third Party Reasonable Assurance conducted by TUV India Private Limited.

2. Does the entity have any sites/ facilities identified as designated consumers (DCs) under the Performance, Achieve, and Trade (PAT) Scheme of the Government of India? (Yes/No)

If "Yes", disclose whether targets set under the PAT Scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

YES, Out of 15 units, 3 units are not in PAT scheme as PAT cycle not allotted further. Six units having their assessment in FY 26 and 3 units out of 5 assessed units have achieved the target.

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

Parameter	Current Financial Year 2024-25	Previous Financial Year 2023-24
Water withdrawal by source (Million M³)		
(i) Surface Water	2.98	3.00
(ii) Groundwater	0.86	0.88
(iii) Third Party Water	0.09	0.06
(iv) Seawater/ Desalinated water	0.00	0.00
(v) Others (Please specify)	0.97	0.73
Total Volume of water withdrawal (i + ii + iii + iv + v)	4.90	4.68
Total volume of water consumption	4.90	4.68
Water intensity per rupee of turnover (water consumed/ turnover) (m ³ /million INR)	35.06	31.85
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP) (m ³ /million INR)	8.57	8.53
Water intensity in terms of physical output (litre/tonne of cementitious material)	167	171
Water intensity (optional) - the relevant metric may be selected by the entity	NIL	NIL

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

Yes, Third Party Reasonable Assurance conducted by TUV India Private Limited.

4. Provide the following details related to water discharge:

Parameter	Current Financial Year 2024-25	Previous Financial Year 2023-24
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
- No treatment	0	0
- With treatment – <i>please specify level of treatment</i>	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – <i>please specify level of treatment</i>	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – <i>please specify level of treatment</i>	0	0
(iv) Sent to third parties		
- No treatment	0	0
- With treatment – <i>please specify level of treatment</i>	0	0
(v) Others		
- No treatment	0	0
- With treatment – <i>please specify level of treatment</i>	0	0
Total water discharged (in kilolitres)	0	0

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

Yes, Third Party Reasonable Assurance conducted by TUV India Private Limited.

5. Has the entity implemented a mechanism for Zero Liquid Discharge (ZLD)? If “Yes”, provide details of its coverage and implementation.

Yes, we have successfully implemented Zero Liquid Discharge (ZLD) at 100% of our cement manufacturing units. This means that no wastewater or treated wastewater is discharged outside the plant premises.

Our commitment to environmental sustainability is reflected in this initiative, ensuring that all water used in our processes is either recycled, reused, or evaporated within the plant boundaries. By adopting ZLD across all locations, we not only comply with environmental regulations but also contribute to water conservation and pollution prevention.

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

Parameter	Please specify unit	Current Financial Year 2024-25	Previous Financial Year 2023-24
NOx	Tonnes	16,884	10,727
SO₂	Tonnes	5,178	5,998
Particulate matter (PM)	Tonnes	1,767	1,564
Persistent organic pollutants (POP)	Ng. TEQ	BDL	BDL
Volatile organic compounds (VOC)	Ng. TEQ	BDL	BDL
Hazardous air pollutants (HAP)	-	BDL	BDL
Others – please specify		NIL	NIL

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

Yes, Third Party Reasonable Assurance conducted by TUV India Private Limited.



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

Parameter	Please specify unit	Current Financial Year 2024-25	Previous Financial Year 2023-24
Total Scope 1 Emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Million Metric tonnes of CO ₂ equivalent	15.33	14.25
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Million Metric tonnes of CO ₂ equivalent	0.41	0.43
Total Scope 1 and Scope 2 emissions per rupee of turnover (MT/million INR)	Metric tonnes of CO ₂ equivalent / rupee of turnover	113	100
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 & 2 emissions/ Revenue from operations adjusted for PPP) (MT/million INR)	Metric tonnes of CO ₂ equivalent /rupee of turnover adjusted for PPP	27.53	26.76
Total Scope 1 and Scope 2 emission intensity in terms of physical output	(kg/tonnes of cementitious material)	538	537
Total Scope 1 and Scope 2 emission intensity (optional)- the relevant metric may be selected by the entity		NIL	NIL

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

Yes, Third Party Reasonable Assurance conducted by TUV India Private Limited.

8. Does the entity have any project related to reducing Greenhouse gas emissions? If "Yes", then provide details.

Yes, we have multiple projects aimed at reducing greenhouse gas emissions across scopes (Scope 1, 2, and Scope 3). Key initiatives include:

Project Name	Description	GHG Reduction Approach	Status
Clinker Factor Optimisation	Optimisation of clinker content by increased use of fly ash and slag in PPC and PSC production	Process optimization and raw material substitution	Operational, scaling up further
Waste Heat Recovery Systems (WHRS)	Capturing heat from kiln and clinker cooler exhaust gases to generate electricity	Increasing the use of renewable electricity (Scope 1&2)	Operational, scaling up further
Use of recycled waste, biomass	Co-processing of biomass, industrial wastes, and RDF in kilns	Substitution of fossil fuels (Scope 1&3)	Operational, scaling up further
Solar and Wind Power Integration, purchase	Installation of captive renewable energy sources	Increasing the use of renewable electricity (Scope 1&2)	Operational, scaling up further
Carbon Capture and Utilisation (CCU)	Pilot study to evaluate capture and utilization of CO ₂ from flue gas	Precursor to large-scale CCUS	Feasibility stage
Biofuels, Green Logistics Optimization	Modal shift to rail and use of electric trucks, biofuels for cement transport	Reduction of emissions from liquid fuels (Scope 1&3)	Pilot and partial deployment

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

Parameter	Current Financial Year 2024-25	Previous Financial Year 2023-24
Total Waste Generated (in metric Tonnes)		
Plastic Waste (A)	191	1,358
E-Waste (B)	79	51
Bio-medical Waste (C)	0.5	0.62
Construction and Demolition Waste (C&D) (D)	0	0
Battery Waste (E)	24	39
Radioactive Waste (F)	0	0
Other Hazardous Waste generated (G) (Please specify, if any)	Used Grease: 18 Used Oil: 106	Used Grease: 3 Used Oil: 122 Waste Containing Oil: 7
Other Non-Hazardous Waste generated (H) (Please specify, if any)	Metal Scrap: 14,713 Refractory: 2,517 Iron Dust Scrap: 2,892 STP Sludge: 4 Misc: 3,716	Metal Scrap: 10,521 Refractory: 2,598 Iron Dust Scrap: 2,194 Misc: 573
Total Waste Generated (A+B+C+D+E+F+G+H)	24,260	17,467
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations) (MT/million INR)	0.17	0.12
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/ Revenue from operations adjusted for PPP) (MT/million INR)	0.04	0.03
Waste intensity in terms of physical output (kg/tonnes of cementitious material)	0.83	0.64
Waste intensity (optional)- the relevant metric may be selected by the entity	NIL	NIL
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	0.00	0.00
(ii) Re-used	4.00	2.66
(iii) Other recovery operations	0.00	-
Total	4.00	2.66
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	16	33
(ii) Landfilling	0	-
(iii) Other disposal operations	24,240	17,432
Total	24,256	17,432

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

Yes, Third Party Reasonable Assurance conducted by TUV India Private Limited.



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

Our facilities are ISO 140001 certified. We integrate circular economy principles into its core operations by minimizing waste generation, maximizing reuse through co-processing, and phasing out as well as scientifically dispose-off hazardous chemicals in the kiln. These practices ensure regulatory compliance and also support our decarbonization and zero-waste-to-landfill goals under our waste management programme.

Waste Type	Management Practice
Solid Process Waste (e.g., kiln dust, clinker spillage)	Reintroduced into the process as internal recycling or reused as raw material in cement manufacturing process.
Fly Ash, Slag, and Synthetic Gypsum	Utilized in manufacturing blended cements (PPC, PSC, PCC), reducing waste generation at source as well as landfill requirements for other industries.
Plastic and Paper Packaging Waste	Channelized to authorized recyclers, bulk cement supply promoted to minimize bag use. Practicing Plastic Waste Recycling Positive.
E-waste and Used Oil, Medical waste	Disposed through authorized CPCB/SPCB vendors as per Hazardous Waste Rules, Biomedical waste rules
Municipal and Sanitary Waste	Segregated at source; composting or scientific disposal at designated locations.
Incinerable Hazardous or non-hazardous waste from other industries / local bodies	Disposed through co-processing route which is considered as the best incineration route globally
Wastewater	Process or domestic wastewater is treated, recycled, and used internally to maintain zero liquid discharge.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Yes/No) If "No", the reasons thereof and corrective action taken, if any.
1	Cement Plant at Rohtas, Bihar nearby Kaimur Wildlife Sanctuary of DCBL	Clinkerisation and Cement Manufacturing plant	Yes
2	Murli Pahari Limestone Mine at Rohtas, Bihar nearby Kaimur Wildlife Sanctuary of DCBL	Opencast Limestone Mine	Yes
3	New Umrangshu Limestone Mine (Forest Land) of DBNEL at Dima Hasao (earlier N.C. Hills), Assam of DCNEL erstwhile CCIL. Complete ML area i.e. 417.5 ha is Forest Land.	Opencast Limestone Mine	Yes
4	Lanjiberna Limestone & Dolomite Mine (Forest Land) at Rajgangpur, Odisha of DCBL. Out to total ML area i.e. 873.057 ha 62.56 ha is Forest land.	Opencast Limestone Mine	Yes

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year 2024-25:

Name and brief of the project	EIA Notification No.	Date	Whether conducted by independent agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Gothra Limestone Mine, Jhunjhunu, Rajasthan of DCBL	EIA Notification, 2006 -S.O 1533	30.09.2024	Yes	Yes	https://environment.rajasthan.gov.in/content/dam/environment/RPCB/PublicHearing-II/Executive%20Summary%20in%20English.pdf
RCW Cement plant expansion, Kalyanpur, Rohtas, Bihar of DCBL	EIA Notification, 2006 -S.O 1533	23.09.2024	YES	YES	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=IA%2FBR%2FIND1%2F495634%2F2024&proposal=100326552
Expansion of Integrated Cement Plant at Belagavi, Karnataka of DCBL	EIA Notification, 2006 -S.O 1533	08.10.2024	YES	YES	https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=IA%2FKA%2FIND1%2F496262%2F2024&proposal=101744955
Expansion of Integrated Cement Plant at Kadapa, Andhra Pradesh of DCBL	EIA Notification, 2006 -S.O 1533	06.01.2025	YES	YES	https://pcb.ap.gov.in/APPCBDOCS/Tenders_Noti/Draft%20EIA%20Plant%20compressed_2025022822_9258.pdf
Expansion of Nawabpeta Limestone Mine at Kadapa, Andhra Pradesh of DCBL	EIA Notification, 2006 -S.O 1533	06.01.2025	YES	YES	https://pcb.ap.gov.in/APPCBDOCS/Tenders_Noti/EIA%20Report%20Limestone%20Mine%201_2025022821_6023.pdf
Grinding Unit, AhilyaNagar, Maharashtra of DBGVL	EIA Notification, 2006 -S.O 1533	15.01.2025	YES	YES	https://www.mpcb.gov.in/sites/default/files/public_hearing/exe_summary/2025-02/English_Executive%20Summary.pdf

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and Rules thereunder (Yes/ No).

If “Not”, provide details of all such non-compliances, in the following format:

S. No.	Specify the law/ regulation/ guidelines which is not compliant	Provide details of the non-compliance	Any fines/ penalties/ action taken by regulatory agencies such as pollution control board or by courts	Corrective action taken, if any
N/A	N/A	N/A	N/A	N/A

Leadership Indicators

1. Water withdrawal, consumption, and discharge in areas of ‘Water Stress’ (in kilo litres):

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

- Name of area: Kadapa, Andhra Pradesh
- Nature of operations: Integrated Cement Plant



iii. Water withdrawal, consumption, and discharge in the following format:

Parameter	Current Financial Year 2024-25	Previous Financial Year 2023-24
Water withdrawal by source (in 000' m³)		
(i) Surface Water	0	0
(ii) Ground Water	12.52	114.107
(iii) Third Party Water	0	0
(iv) Seawater/ Desalinated Water	0	0
(v) Others	451.74	238.59
Total volume of water withdrawal (in 000' m³)	464.26	352.70
Total volume of water consumption (in 000' m³)	464.26	352.70
Water intensity per rupee of turnover (Water consumed/ Turnover) (M³/million INR)	3.3	2.4
Water intensity (optional) - the relevant metric may be selected by the entity	NIL	0
Water discharge by destination and level of treatment (in Kilo litres)		
(i) To Surface Water		
- No treatment	0	0
- With treatment- please specify level of treatment	0	0
(ii) To Ground Water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Sent to Third Party Water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Into Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilo-litres- Kl)	0	0

i. Name of area: Belgaum, Karnataka

ii. Nature of operations: Integrated Cement Plant

iii. Water withdrawal, consumption, and discharge in the following format:

Parameter	Current Financial Year 2024-25	Previous Financial Year 2023-24
Water withdrawal by source (in 000' m³)		
(i) Surface Water	0	0
(ii) Ground Water	160.78	214.18
(iii) Third Party Water	0	0
(iv) Seawater/ Desalinated Water	0	0
(v) Others	69.81	19.90
Total volume of water withdrawal (in 000' m³)	230.59	234.08
Total volume of water consumption (in 000' m³)	230.59	234.08
Water intensity per rupee of turnover (Water consumed/ Turnover) (M³/million INR)	1.65	1.6
Water intensity (optional) - the relevant metric may be selected by the entity		0
Water discharge by destination and level of treatment (in Kilo litres)		
(i) To Surface Water		
- No treatment	0	0
- With treatment- please specify level of treatment	0	0
(ii) To Ground Water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Sent to Third Party Water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Into Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilo-litres- Kl)	0	0

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

Yes, Third Party Reasonable Assurance conducted by TUV India Private Limited.

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

Parameter	Please specify unit	Current Financial Year 2024-25	Previous Financial Year 2023-24
Total Scope 3 Emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	1.47	1.43
Total Scope 3 emissions per rupee of turnover	kg/INR	0.01	0.01
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity	MT/tonnes of cementitious material	0.05	0.052

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

3. With respect to the ecologically sensitive areas reported in Qs. 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.

Industrial operations may have following impacts:

Impact Type	Description of Potential Impact
Direct	<ul style="list-style-type: none"> Land use change from limestone mining Noise, dust, and vibration affecting local fauna Potential disturbance of native vegetation Potential impact on avifauna during blasting or other mining operations
Indirect	<ul style="list-style-type: none"> Stress on natural ecosystems for community reliance Water abstraction from local streams and aquifers Light sources disrupting wildlife activity near plant sites Habitat fragmentation due to plant infrastructure (e.g., roads, conveyors)

Our approach to biodiversity management is based on the “mitigation hierarchy” of avoid, minimize, restore, and offset. Through a combination of site-level action plans, afforestation, water stewardship, and ecological monitoring, we are committed to achieving “no net loss” of biodiversity across our operations. The Biodiversity Management Programme are part of ISO 14001 PDCA cycle and is part of bigger plant level programme of Environment Management System (EMS) in plants and associated well as mining areas.

Strategy	Actions Implemented
Avoidance of the site itself	Site selection criteria exclude core wildlife habitats and designated critical biodiversity hotspots as per Govt. of India regulations
Mitigation	<ul style="list-style-type: none"> Controlled blasting schedules to reduce wildlife disturbance Dust suppression through water spraying Use of low-noise equipment Use of non-blasting technologies and equipment
Restoration & Afforestation	<ul style="list-style-type: none"> Native species plantations in mined-out areas Greenbelt development around plant boundaries
Biodiversity Action Plans	<ul style="list-style-type: none"> Site-specific mining plans are developed in consultation with ecologists
Water Management	<ul style="list-style-type: none"> Zero-liquid discharge systems Rainwater harvesting and aquifer recharge initiatives
Community Engagement	<ul style="list-style-type: none"> Support for community forest regeneration and alternative livelihood programs through social responsibility
Third-party Audits	<ul style="list-style-type: none"> Periodic audits and assessments by accredited third parties

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the Initiative
1	Carbon Capture and Utilisation (CCU)	The company has submitted a joint proposal with IIT Bombay to set-up an industrial test bed of Carbon Capture and Utilisation (CCU) in the cement sector at one of Dalmia Cement facility. The project is submitted to Department of Science and Technology (DST), Govt. of India and subject to the approval of DST.	Once approved, the initiative would enable setting up CCUS industrial scale test bed in one of the Dalmia Cement factories.



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

Yes, Dalmia Bharat Limited has “Onsite Emergency plan & Disaster Recovery” plan. The plan focuses on business continuity to address disruptive events like explosions, fire, natural calamity, cyber-attacks, acts of terror, etc. Considering the spread of DCBL’s manufacturing units across multiple locations, the Disaster recovery plan of the group considers location specific emergency also. DCBL’s Onsite recovery and Disaster recovery plan developed through benchmarking against best practices across industry and organisations having mature Business Continuity Management practices and reference to ISO22301 standard on Business Continuity Management System. As per the plan there are defined responsibilities for each & every group and individuals involved in handling emergencies.

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

Essential Indicators

1. a) Number of affiliations with trade and industry chambers/ associations.
As stated in (b) below.
- b) List the top 9 trade and industry chambers/ associations (determined based on the total numbers of such body) the entity is member of/ affiliated to.

S. No.	Name the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
2	Confederation of Indian Industries (CII)	National
3	The Associated Chambers of Commerce of India (ASSOCHAM)	National
4	PHD Chamber of Commerce & Industry	National
5	Cement Manufacturers Association (CMA)	National
6	Public Affairs Forum of India (PAFI)	National
7	Indian Chamber of Commerce (ICC)	National
8	Federation of Indian Mineral Industries (FIMI)	National
9	Federation of Industry & Commerce of North Eastern Region (FINER)	State

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

Name of authority	Brief of the Case	Corrective action taken
NIL	NIL	NIL

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain (Yes/No)	Frequency of Review by Board	Web Link, if available
1	Representation on Amendment No. 6 of IS 456:2000				
2	Request for urgent action - Representation on Amendment No. 6 of IS 456:2000				
3	Discharging the burden of proof u/s 15(3)(b)(ii) of the Central Goods and Services Tax Act, 2017 (CGST Act)				
4	Representation to BIS for extension of timeline (IS16415:2015)	Representation through Industry Associations	No	Quarterly	Not available
5	Representation For Extending Railway Line from Sanu to Ramgarh - Rajasthan				
6	Fixation of Annual Surface Compensation - Coal Blocks				
7	Custom duty and cess on Petcoke				
8	Representation to GoTN for reconsidering the tax under the newly notified Tamil Nadu Mineral Bearing Land Tax Act, 2024				

Principle 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

1. Details of Social Impact Assessments (SIA) projects undertaken by the entity based on applicable laws, in the current financial year 2024-25:

Name and brief detail of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/No)	Relevant Web link
M/s DCBL Expansion of existing Lanjiberna Limestone Mines	8976	24.02.2020	Yes	No	NIL
M/s DCBL Expansion of existing Lanjiberna Limestone Mines	4603	09.02.2021	Yes	No	NIL

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

S. No.	Name of the project for which R&R is ongoing	State	District	No. of project affected families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in ₹)
NIL						

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

Dalmia Bharat has established multiple channels for receiving and addressing community grievances. At the plant level, complaint registers are maintained to document and respond to concerns. In addition, communities are encouraged to share feedback through both formal and informal mechanisms, including direct engagement with our CSR teams, external stakeholder groups, and other accessible communication channels.

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

	Current Financial Year 2024-25	Previous Financial Year 2023-24
Directly sourced from MSMEs/ Small producers	12%	10%
Directly from within India	93%	95%

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

Location	Current Financial Year 2024-25	Previous Financial Year 2023-24
Rural	7%	12%
Semi-Urban	23%	23%
Urban	27%	12%
Metropolitan	44%	53%

Note: Place to be categorized as per RBI Classification System- rural/ semi-urban/ urban/ metropolitan

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
NIL	NIL

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

S. No.	State	Aspirational District	Amount spent (In ₹)
1	ANDRA PRADESH	KADAPA	95,26,862
2	JHARKHAND	BOKARO	54,32,621
3	TAMIL NADU	VIRUDHNAGAR (SATTUR)	24,62,446



3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/ vulnerable groups? (Yes/No)
No
- (b) From which marginalized/ vulnerable groups do you procure?
N/A
- (c) What percentage of total procurement (by value) does it constitute?
0%

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year 2024-25), based on traditional knowledge:

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit Shared (Yes/ No)	Basis of calculating benefit share
	NIL	NIL	NIL	NIL

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

Name of authority	Brief of the Case	Corrective action taken
NIL	NIL	NIL

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefited from CSR Projects	% Beneficiaries from vulnerable & marginalized groups
1	New SHG Members	279	NA
2	DIKSHa Trainees	5,098	NA
3	Farmer Producers Organisation Members	2,898	NA
4	Gram Parivartan Project (1 person/Household) - Household Covered	35,714	NA
5	IGP Trainings (ITIs/LEDP/MEDP/ SRI/ Silai School/ Bamboo Plantation/100SHGs initiative)	9,475	NA
6	Integrated Farming System Ariyalur	1,152	NA
7	Bamboo Cultivation Project	2,812	NA
8	WADI Development Project	500	NA
9	Livestock Camps - HHs benefited	1,218	NA
10	Soil Conservation (vermicompost + farm yard manure)	293	NA
11	Village Pond	863	NA
12	Check Dam - Dalmiapuram	92	NA
13	Drip Irrigation	163	NA
14	Other Drinking water initiatives	284	NA
15	Infrastructure - Community / School / Rural Haat	23,451	NA
16	HP WoW	6,812	NA
17	Education	5,854	NA
18	Health Care	9,366	NA

Principle 9: Business should engage with and provide value to their consumers in a responsible manner

Essential Indicators

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

The company follows a structured approach to collecting customer complaints, ensuring all essential details are recorded. This includes the date of receipt, product type, brand, manufacturing date, quantity supplied and used, invoice number, dealer and location information, nature of the complaint, application area, a detailed description, any prior support provided, and testing requirements.

A robust complaint resolution process is in place, beginning with the formal registration of the complaint and targeting resolution within 48 hours. The process involves identifying the root cause, conducting sample testing either at the manufacturing facility or through an accredited third-party lab if needed, sharing the findings with the customer, and formally closing the complaint. An escalation matrix ensures that unresolved or critical issues are promptly addressed at higher levels.

To prevent recurrence, the company implements corrective and preventive actions. These may include advising customers on improved construction techniques and product usage, suggesting enhancements to mix design, conducting performance evaluations, and involving the plant team throughout the process to ensure long-term solutions.

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

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

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

	Current Financial Year 2024-25			Previous Financial Year 2023-24		
	Received	Pending at end of year	Remarks	Received	Pending at end of year	Remarks
Data Privacy	0	0	NIL	0	0	NIL
Advertising	0	0	NIL	13	0	NIL
Cyber-security	0	0	NIL	0	0	NIL
Delivery of essential services	0	0	NIL	0	0	NIL
Restrictive Trade Practices	0	0	NIL	0	0	NIL
Others	1,347	73	NIL	1,127	159	NIL

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

	Number	Reasons for recall
Voluntary Recalls	113 MT	Quality issue from CCW (Week No. 49)
Forced Recalls	NIL	NIL

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No).

If available, provide a web-link of the policy.

In Dalmia Bharat Group, we follow a comprehensive NIST Cyber Security framework, where we have deployed security controls at each layer of defense. We have all relevant cybersecurity policies in place, e.g., antivirus on endpoints, password complexity, user access policy, minimum baseline security standard, network security policy, etc. In addition, we step into the deployment of a privacy program in our organization that will comply with all the requirements of the DPDPA.

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

There was no breach of cybersecurity incident reported during FY24-25, hence, no corrective action was required.

Note: Regarding Advertising, essential services, data privacy of customers, instances of product recalls, penalty or action taken by authorities on safety etc. must be answered by relevant role holders.



7. Provide the following information relating to data breaches during FY 2024-25:
- Number of instances of data breaches:
There was no data breach in the last financial Year.
 - Percentage of data breaches involving personally identifiable information of customers.
There was no data breach in the last financial Year.
 - Impact, if any, of the data breaches.
There was no data breach in the last financial Year.

Leadership Indicators

- Channels/ platforms where information on products and services of the entity can be accessed (provide web link, if possible)
It is available on the Dalmia Cement website <https://www.dalmiacement.com/products/>
- Steps taken to inform and educate consumers about safe and responsible usage of products and/ or services.
 - For any discrepancies customer can toll free number
 - Customer can write us on customer care email ID
 - No hook usage symbol provided in the bag for handling safety and product care
 - Bag are completely pilfer proof to avoid pilferage of products
 - Products usage on or before 3 months should be printed
 - For BIS certification details BIS website address to be printed in the bag
- Mechanism in place to inform consumers of any risk of disruption/ discontinuation of essential services.
We do not fall under Essential Services Maintenance.
- Does the entity display product information on the product over and above what is mandated as per the local laws? (Yes/ No/ Not Applicable).
If “Yes”, provide details in brief.
Did your entity carry out any survey about customer satisfaction relating to the major products/ services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/ No).
 - Product Manufacturing license No
 - Product ISI number
 - ISI logo
 - Net quantity
 - MRP and unit sell price
 - Manufacturing company name and address
 - Customer care number and email address
 - W/M/Y Fly ash addition % and Slag addition %
 - Best before information
 - BIS website details
 - Corporate office address
 - Disclaimer

Independent Assurance Statement

To
The Board of Directors
Dalmia Bharat Limited (DBL),
11th & 12th Floor, Hansalaya Building,
15 Barakhamba Road,
New Delhi -110001

Dalmia Bharat Limited (hereafter 'DBL') engage TÜV India Private Limited (TUVI) to conduct independent external assurance of BRSR Core disclosures ([09 attributes as per Annexure I - Format of BRSR Core](#)) following the ([BRSR Core - Framework for assurance and ESG disclosures for value chain](#) stipulated in SEBI [circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023](#) and [Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20/12/2024](#)). DBL developed Business Responsibility and Sustainability Report (hereinafter 'the BRSR') for the period 01/04/2024 to 31/03/2025. The BRSR is based on the National Guidelines on Responsible Business Conduct (NGRBC), [SEBI circular: SEBI/HO/CFD/CMD-2/P/CIR/2021/562, dated 10/05/2021](#) followed by the [notification number SEBI/LAD-NRO/GN/2023/131, dated 14/06/2023](#) pertaining to Business Responsibility and Sustainability Report (BRSR) requirement. This "Reasonable level" assurance engagement was conducted in reference with BRSR, the terms of our engagement and ISAE 3000 (Revised) requirement.

Management's Responsibility

DBL developed the BRSR's content pertaining to the Core disclosures (09 attributes as per Annexure I – Format of BRSR Core). DBL management is responsible for carrying out the collection, analysis, authenticity of data and disclosure of the information presented in the BRSR (web-based and print), including website maintenance, integrity, and for ensuring its quality and accuracy in reference with the applied criteria stated in the BRSR, such that it's free of intended or unintended material misstatements. DBL will be responsible for providing complete and true information and data. Further responsible for archiving and reproducing the disclosed data to the stakeholders and regulators upon request.

Scope and Boundary

The scope of work includes the assurance of the following [09 attributes as per Annexure I - Format of BRSR Core](#) disclosed in the BRSR report. The BRSR core requirements encompass essential disclosures pertaining to organization's Environmental, Social and Governance (ESG). In particular, the assurance engagement included the following:

- i. Review of [09 attributes as per Annexure I - Format of BRSR Core](#) submitted by DBL
- ii. Review of the quality of information
- iii. Review of evidence (on a random samples) for reasonable assurance of [Section A and B](#) and [09 attributes as per Annexure I - Format of BRSR Core](#).

TUVI has verified the below [09 attributes as per Annexure I - Format of BRSR Core](#) disclosed in the BRSR

Attributes	KPI
Green-house gas (GHG) footprint <i>Boundary:</i> <i>Scope 1 Boundary – Consumption from all manufacturing plants and offices.</i> <i>Scope 2 Boundary – Consumption from all manufacturing plants, and offices.</i>	Total Scope 1 emissions (with breakup by type) - GHG (CO ₂ e) Emission in MT – Direct emissions from organization's owned- or controlled sources-Monitored
	Total Scope 2 emissions in MT - Indirect emissions from the generation of energy that is purchased from a utility provider-Monitored
	GHG Emission Intensity (Scope 1+2), Total Scope 1 and Scope 2 emissions (MT) / Total Revenue from Operations adjusted for PPP-Calculated
	GHG Emission Intensity (Scope 1+2), (Total Scope 1 and Scope 2 emissions (MT) /Production (in MMT)-Calculated
Water footprint <i>Boundary: Consumption from all manufacturing plants and offices in India.</i>	Total water consumption (in kL)-Monitored and estimated
	Water consumption intensity - kL / Total Revenue from Operations adjusted for PPP-Calculated
	Water consumption intensity - kL /Production (in MMT)-Calculated
	Water Discharge by destination and levels of Treatment (kL)-Calculated
Energy footprint <i>Boundary: Refer attribute "Green-house gas (GHG) footprint"</i>	Total energy consumed in GJ-Calculated
	% of energy consumed from renewable sources - In % terms-Monitored
	Energy intensity -GJ/ Rupee adjusted for PPP-Calculated
	Energy intensity -GJ/Production (in MMT)-Calculated
Embracing circularity - details related to waste management by the entity	Plastic waste (A) (MT)-Monitored
	E-waste (B) (MT)-Monitored
	Bio-medical waste (C) (MT)-Monitored
	Battery waste (D) (MT)-Monitored
	Other Hazardous waste (E) (MT)-Monitored

Attributes	KPI
<i>Boundary: Disposal from all manufacturing plants in India.</i>	Other Non-hazardous waste generated (F) (MT)
	Total waste generated (A + B + C + D) (MT)-Calculated
	Waste intensity -Calculated <ul style="list-style-type: none"> • MT / Rupee adjusted for PPP • MT / Production (in MMT)
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (MT)-Monitored
	Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (Intensity) <ul style="list-style-type: none"> ✓ Waste Recycled Recovered / Total Waste generated-Calculated
	For each category of waste generated, total waste disposed by nature of disposal method (MT)-Monitored
	For each category of waste generated, total waste disposed by nature of disposal method (Intensity) <ul style="list-style-type: none"> ✓ Waste Recycled Recovered / Total Waste generated-Calculated
Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company - In % terms-Monitored and calculated
	Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites) <ol style="list-style-type: none"> 1) Number of Permanent Disabilities- Monitored 2) Lost Time Injury Frequency Rate (LTIFR)(per one million person hours worked)-Monitored 3) No. of fatalities-Monitored
Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid - In % terms -Calculated
	Complaints on POSH <ol style="list-style-type: none"> 1) Total Complaints on Sexual Harassment (POSH) reported-Monitored 2) Complaints on POSH as a % of female employees / workers-Monitored 3) Complaints on POSH upheld-Monitored
Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India - In % terms – As % of total purchases by value-Monitored
	Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost - In % terms – As % of total wage cost-Monitored
Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events - In % terms- Monitored
	Number of days of accounts payable - (Accounts payable *365) / Cost of goods/services procured-Monitored
Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties-
	1) Purchases from trading houses as % of total purchases-Monitored
	2) Number of trading houses where purchases are made from- Monitored
	3) Purchases from top 10 trading houses as % of total purchases from trading houses- Monitored
	1) Sales to dealers / distributors as % of total sales-Monitored
	2) Number of dealers / distributors to whom sales are made-Monitored
	3) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors- Monitored
	Share of RPTs (as respective %age) in - Monitored <ul style="list-style-type: none"> • Purchases • Sales • Loans & advances • Investments

Note:

Energy: For all offices, in absence of monitoring of actual vehicular fuel consumption (i.e., Petrol/Diesel/CNG) data attributable to owned vehicle for employees, the GHG emissions are estimated by calculating the fuel consumption in liters using the formula, (Distance Travelled in KM / Fuel efficiency of the vehicle).

Waste: The data of total waste recovered through recycling, re-using or other recovery operations or total waste disposed by nature of disposal method could be assessed based on interviews and sample records as presented during the onsite visit.

The reporting boundaries for the above attributes include DBL Integrated services for the operations of 15 manufacturing locations (Dalmiapuram, Ariyalur, Kadappa, Belgaum, Rajgangpur, Kapilas, Mednipur, Bokaro, Meghalaya, Umrangshu, Lanka, Morigaon, Jagiroad, Chandrapur, Sattur and Banjari), the associated limestone mines and office location in India, which are serving 23 states / UTs . An on-site and online verification was conducted at four manufacturing plants and Corporate Office between 03/03/2025 to 08/05/2025.

Onsite Verification

1. Dalmia Cement Bharat Ltd., Meghalaya – 3/03/2025 & 4/03/2025
2. Dalmia Cement Bharat Ltd., Lanka – 5/03/2025
3. Dalmia Cement Bharat Ltd., Umrangshu – 6/03/2025

4. Dalmia Bharat Ltd., Jagiroad – 7/03/2025
5. Dalmia Bharat Limited, Corporate Office, 11th & 12th floor, Hansalaya Building, 15 Barakhamba Road, New Delhi – 110001. – 08/05/2025

The assurance activities were carried out together with a desk review as per reporting boundary.

Limitations

TUVI did not perform any assurance procedures on the prospective information disclosed in the Report, including targets, expectations, and ambitions. Consequently, TUVI draws no conclusion on the prospective information. During the assurance process, TUVI did not come across any limitation to the agreed scope of the assurance engagement. TUVI did not verify any ESG goals and claim through this assignment. TUVI disclaims any liability or co-responsibility 1) for any decision a person or entity would make based on this assurance statement and 2) for any damages in case of erroneous data is reported. While TUVI verified the data with maximum sample desired for reasonable level of assurance; the responsibility for the authenticity of submitted data entirely lies with DBL. Any dependence of person or third party may place on the BRSR Report is entirely at its own risk. TUVI has taken reference of the financial figures from the audited financial statements. DBL will be responsible for the appropriate application of the financial data. The application of this assurance statement is limited w.r.t SEBI [circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20/12/2024](#). This assurance statement is intended solely for the information and use of DBL and is not be used by anyone other than DBL.

Our Responsibility

TUVI's responsibility in relation to this engagement is to perform a reasonable level of assurance and to express a conclusion based on the work performed. Our engagement did not include an assessment of the adequacy or the effectiveness of DBL's strategy, management of ESG-related issues or the sufficiency of the Report against BRSR reporting principles, other than those mentioned in the scope of the assurance. TUVI's responsibility regarding this verification is in reference to the agreed scope of work, which includes assurance of non-financial quantitative and qualitative information ([09 attributes as per Annexure I - Format of BRSR Core](#)) disclosed by DBL. Reporting Organization is responsible for archiving the related data for a reasonable time period. This assurance engagement is based on the assumption that the data and information provided to TUVI by DBL are complete and true. The intended users of this assurance statement are the management of 'DBL'. The data is verified on a sample basis, the responsibility for the authenticity of data lies with the reporting organization. TUVI didn't verified any Greenwashing or misleading environmental claim as part of this assurance. TUVI is responsible for

- i. Planning to obtain the reasonable assurance for BRSR attributes so that it is free from material misstatement,
- ii. Forming an independent opinion, based on the sampled evidence,
- iii. Reporting the opinion to The Board of Directors of 'Dalmia'.

This assurance statement is prepared by considering that the data and information presented by 'DBL' are free from material misstatement.

Verification Methodology

During the assurance engagement, TUVI adopted a risk-based approach, focusing on verification efforts with respect to disclosures. TUVI has verified the disclosures and assessed the robustness of the underlying data management system, information flows, and controls. In doing so:

- a) TUVI examined and reviewed the documents, data, and other information made available by DBL for non-financial [09 attributes as per Annexure I - Format of BRSR Core](#) (non-financial disclosures)
- b) TUVI conducted interviews with key representatives, including data owners and decision-makers from different functions of DBL
- c) TUVI performed sample-based reviews of the mechanisms for implementing the sustainability-related policies and data management (qualitative and qualitative)
- d) TUVI reviewed the adherence to reporting requirements of "BRSR"

Opportunities for Improvement

The following are the opportunities for improvement reported to DBL. However, they are generally consistent with DBL management's objectives and programs. DBL already identified below topics and Assurance team endorse the same to achieve the Sustainable Goals of organization.

- i. DBL can align its sustainable procurement practices with the best practices and guidelines outlined in ISO 20400, helping to establish a robust and responsible procurement policy.
- ii. DBL can introduce a vendor declaration process for scrap material buyers to track the end use of scrapped materials, utilizing instruments such as tenders and purchase orders for documentation.
- iii. DBL may further enhance the coverage of ESG assessments of its value chain partners, promoting transparency and sustainability throughout the supply chain.

Conflict of Interest

In the context of BRSR requirements set by SEBI, addressing conflict of interest is crucial to maintain high integrity and independence of assurance engagements. As per SEBI guidelines, assurance providers need to disclose any potential conflict of interest that could compromise the independence or neutrality of their assessments. TUVI diligently identifies

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any relationships, affiliations, or financial interests that could potentially cause conflict of interest. We proactively implement measures to mitigate or manage these conflicts, ensuring independence and impartiality in our assurance engagements. We provide clear and transparent disclosures about any identified conflicts of interest in our assurance statement. We recognize that failure to address conflict of interest adequately could undermine the creditability of the assurance process and the reliability of the reported information. Therefore, we strictly adhere to SEBI guidelines and take necessary measures to avoid, disclose, or mitigate conflicts of interest effectively.

Our Conclusion

In our opinion, based on the scope of this assurance engagement, the disclosures on BRSR Core KPI described in the BRSR report along with the referenced information provides a fair representation of the 9 attributes, and meets the general content and quality requirements of the BRSR. TUVI confirms its competency to conduct the assurance engagement for the BRSR as per SEBI guidelines. Our team possesses expertise in ESG verification, assurance methodologies, and regulatory frameworks. We ensure independence, employ robust methodologies, and maintain continuous improvement to deliver reliable assessments.

Disclosures: TUVI is of the opinion that the reported disclosures generally meet the BRSR requirements. DBL refers to general disclosure to report contextual information about DBL, while the Management & Process disclosures the management approach for each indicator ([09 attributes as per Annexure I - Format of BRSR Core](#)).

Reasonable Assurance: As per SEBI reasonable assurance requirements including scope of Assurance, Assurance methodologies (risk-based approach and data validation techniques), mitigating conflicts of interests, documentation on evidence and communication on findings, TUVI can effectively validate the accuracy and reliability of the information presented in the BRSR, instilling confidence in stakeholders and promoting transparency and credibility in ESG reporting practices.

BRSR complies with the below requirements

- a) Governance, leadership and oversight: The messages of top management, the business model to promote inclusive growth and equitable development, action and strategies, focus on services, risk management, protection and restoration of environment, and priorities are disclosed appropriately.
- b) Connectivity of information: DBL discloses [09 attributes as per Annexure I - Format of BRSR Core](#) and their inter-relatedness and dependencies with factors that affect the organization's ability to create value over time.
- c) Stakeholder responsiveness: The Report covers mechanisms of communication with key stakeholders to identify major concerns to derive and prioritize the short, medium and long-term strategies. The Report provides insights into the organization's relationships (nature and quality) with its key stakeholders. In addition, the Report provides a fair representation of the extent to which the organization understands, takes into account and responds to the legitimate needs and interests of key stakeholders.
- d) Materiality: The material issues within 9 attributes and corresponding KPI as per BRSR requirement are reported properly.
- e) Conciseness: The Report reproduces the requisite information and communicates clear information in as few words as possible. The disclosures are expressed briefly and to the point sentences, graphs, pictorial, tabular representation is applied. At the same time, due care is taken to maintain continuity of information flow in the BRSR.
- f) Reliability and completeness: DBL has established internal data aggregation and evaluation systems to derive the performance. DBL confirms that, all data provided to TUVI, has been passed through QA/QC function. The majority of the data and information was verified by TUVI's assurance team (on sample basis) during the BRSR verification and found to be fairly accurate. All data, is reported transparently, in a neutral tone and without material error.
- g) Consistency and comparability: The information presented in the BRSR is on yearly basis and founds reliable and complete manner. Thus, the principle of consistency and comparability is established.

Independence and Code of Conduct: TUVI follows IESBA (International Ethics Standards Board for Accountants) Code which, adopts a threats and safeguards approach to independence. We recognize the importance of maintaining independence in our engagements and actively manage threats such as self-interest, self-review, advocacy, and familiarity. The assessment team was safeguarded from any type of intimidation. By adhering to these principles, we uphold the trust and confidence of our clients and stakeholders. In line with the requirements of the SEBI [circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122, dated 12/07/2023 and Industry Standards on Reporting of BRSR Core, circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated 20/12/2024](#), TUVI confirms that there is no conflict of interest with DBL. TUVI solely focuses on delivering verification and assurance services and does not engage in the sale of any service or the provision of any non-audit/non-assurance services, including consulting.

Quality control: The assurance team complies with quality control standards, ensuring that the engagement partner possesses requisite expertise and the assigned team collectively has the necessary competence to perform engagements in reference with standards and regulations. Assurance team follows the fundamental principles of integrity, objectivity, professional competence, due care, confidentiality and professional behavior. In accordance with International Standard on Quality Control, TÜVI maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Assurance Team and Independence

TÜVI is an independent, neutral third-party providing ESG Assurance services with qualified environmental and social specialists. TÜVI states its independence and impartiality and confirms that there is "no conflict of interest" with regard to this assurance engagement. In the reporting year, TÜVI did not work with DBL on any engagement that could compromise the independence or impartiality of our findings, conclusions, and observations. TÜVI was not involved in the preparation of any content or data included in the BRSR, with the exception of this assurance statement. TÜVI maintains complete impartiality towards any individuals interviewed during the assurance engagement.

For and on behalf of TÜV India Private Limited



Manojkumar Borekar
Product Head – Sustainability Assurance Service
TÜV India Private Limited



Date: 26/05/2025
Place: Mumbai, India
Project Reference No: 8123547286