ANNEXURE II

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING (BRSR)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

S. No.	Particulars	Details
1	Corporate Identity Number (CIN) of the Listed Entity	L17119WB1919PLC003429
2	Name of the Listed Entity	Kesoram Industries Limited
3	Year of incorporation	1919
4	Registered office address	Birla Building, 9/1, R N Mukherjee Road, Kolkata-700001, West Bengal
5	Corporate address	Birla Building, 9/1, R N Mukherjee Road, Kolkata-700001, West Bengal
6	E-mail	corporate@kesoram.com
7	Telephone	033-22435453
8	Website	www.kesocorp.com
9	Financial year for which reporting is being done	1st April, 2023 to 31st March, 2024
10	Name of the Stock Exchange(s) where shares are listed	• BSE Limited • National Stock Exchange of India Limited • The Calcutta Stock Exchange Limited • Societe de la Bourse de Luxembourg, Societe Anonyme (for GDRs)
11	Paid-up Capital	₹ 310.66 Crore
12	Name and contact details of the person who may be contacted in case of any queries on the BRSR report	Gautam Ganguli Company Secretary Telephone- 033-22435453 Mail- gg@kesoram.com
13	Reporting boundary- Are the disclosures under this report made on a standalone basis (i.e., only for the entity) or on a consolidated basis (i.e., for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The reporting boundary covers the disclosures of the Company's Three plants and Thirty-Two offices covering corporate office as well as branch offices on a standalone basis.
14	Name of assurance provider	Not mandatory and not sought
15	Type of assurance obtained	Not Applicable

II. Products/ services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Clinker and Cement manufacturing	Clinker and Cement manufacturing	100

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Cement	23941 23942	100

III. Operations

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

Location	Number of plants	Number of offices	Total
National	3	32	35
International	NIL		

2. Markets served by the entity:

a. Number of locations

Location	Number
National (No. of States)	13
International (No. of Countries)	NIL

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

No exports and hence NIL.

c. A brief on types of customers

The Company has a large customer base ranging from individual builders to large-scale companies. The Company mainly serves individual home builders, including both home-owners or small-scale contractors, cement dealers, real estate developers and infrastructure companies for small-scale construction to large-scale infrastructure projects.

IV. Employees

1. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	EMPLOYEES					
1	Permanent (D)	940	923	98.19	17	1.81
2	Other than Permanent (E)	69	63	91.30	6	8.70
3	**Total employees (D+E)**	**1,009**	**986**	**97.72**	**23**	**2.28**
	WORKERS					
4	Permanent (F)	648	648	100.00	-	-
5	Other than Permanent (G)	3,287	3,108	94.55	179	5.45
6	**Total workers (F + G)**	**3,935**	**3,756**	**95.45**	**179**	**4.55**

b. Differently abled Employees and workers:

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

2. Participation/ Inclusion/ Representation of women

	Total(A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors (Including Whole- time Director & CEO)	8	3	38
Key Management Personnel	2	-	-

3. Turnover rate for permanent employees and workers

	FY 2023-24 (%)			FY 2022-23 (%)			FY 2021-22 (%)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	17.45	32.25	**17.71**	14.91	33.33	**15.23**	9.63	37.50	**10.15**
Permanent Workers	4.38	-	**4.38**	6.66	-	**6.66**	4.24	100.00	**4.38**

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

Names of holding/ subsidiary/ associate companies/ joint ventures

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed Entity? (Yes/No)
1	Cygnet Industries Limited	Wholly Owned Subsidiary	100.00	Yes
2	Gondkhari Coal Mining Ltd	Joint Venture	45.46	Yes

VI. CSR Details

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

(ii) Turnover (in ₹): 3,740.48 Crore

(iii) Net worth (in ₹): 314.19 Crore

* Due to absence of average net profits in the immediately three preceeding years, there is no mandatory requirement for the Company to spend any amounts under CSR.

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received*	Grievance Redressal Mechanism in Place (Yes/ No) *(If yes, then provide web-link for grievance redress policy)*	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, www.kesocorp.com	-	-	-	-	-	-
Investors (other than shareholders)		-	-	-	-	-	-
Shareholders		11	-	-	11	-	-
Employees and workers		-	-	-	-	-	-
Customers		15	-	-	-	-	-
Value Chain Partners		-	-	-	-	-	-
Other (please specify)		-	-	-	-	-	-

*Complaints/ Grievances received from stakeholders, other than shareholders, are not significant in nature and are resolved in a timely manner.

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
1	Climate Change and Global Warming	Opportunity	Risks associated with climate change and global warming encompass challenges concerning environmental standards and the occurrence of natural disasters resulting from climate change, as well as sustainability concerns at both local and global scales.	While currently presenting a risk, climate change also offers companies unique opportunities to transition towards sustainable practices. This includes exploring renewable energy sources and alternative resources and fuels.	Positive
2	Environment & Sustainability	Risk	This primarily pertains to pollution control and the release of emissions. Although not critical at the moment, it could escalate in importance as regulations tighten, necessitating closer monitoring.	This involves risks associated with environmental pollution stemming from waste discharge and hazardous emissions, which could potentially damage the local ecology and environment. The Company is engaged in several initiatives, including: a) Water management b) Waste management c) Emission management and d) Energy management These initiatives entail the implementation of sewage treatment plants, recycling industrial wastewater, and extensive tree planting and creation of green belts to mitigate risks and protect the environment. Alongside targeted CO2 emissions reduction, the Company's risk mitigation strategy includes utilizing green energy, adjusting product mix, improving energy efficiency, and adopting alternative fuels and raw materials.	Negative
3	Global Regulations on curbing Green House Gas Emissions	Risk	The manufacturing process involves the consumption of limestone and fossil fuels, leading to the emission of carbon.	Some initiatives outlined by the Company include: -Transitioning to waste heat recovery. -Enhancing energy efficiency. -Implementing carbon sequestration measures. -Optimizing the utilization of clinker.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity
4	Health & Safety (Occupational Hazards)	Risk	The Company's activities entail occupational hazards such as biological risks, psychosocial challenges, and physical dangers.	The Company strictly enforces a 'Zero tolerance' policy regarding safety breaches. Additionally, it exclusively engages in business with vendors who fully comply with our rigorous safety standards.	Negative
5	Labor/ industrial relations	Risk	Building and sustaining stable relationships with labor unions while effectively addressing labor-related issues.	The Company acknowledges the significance of labor unions and has fostered harmonious relationships with them. Furthermore, it is proactively addressing issues by taking timely steps to resolve them.	Negative
6	Local community involvement and social development	Opportunity	By nurturing robust and positive relationships with local communities, the Company has been able to make meaningful contributions to social development, thereby establishing the groundwork for a sustainable business.	The Company maintains its dedication to Corporate Social Responsibility (CSR) and social initiatives across all its plants, with the aim of building stronger connections with the wider community. At the plant level, apprenticeship programs are put in place to provide local villagers with vocational skills, thereby enhancing their employability. Additionally, both plants offer primary and secondary schooling facilities to the local community.	Positive
7	Mining	Risk	Limestone mining	The Company utilizes state-of-the-art environmentally friendly and safe mining techniques, with a focus on minimizing disruption to people, land, and the environment. Over land Belt Conveyor (OLBC) systems are employed for transporting limestone from the mines to the cement plant, reducing environmental impact. Mine rehabilitation and biodiversity protection are integral aspects of the company's mine planning and operations, ensuring environmental conservation and sustainability.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

P1 - Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

P2 - Businesses should provide goods and services in a manner that is sustainable and safe.

P3 - Businesses should respect and promote the well-being of all employees, including those in their value chains.

P4 - Businesses should respect the interests of and be responsive to all its stakeholders.

P5 - Businesses should respect and promote human rights.

P6 - Businesses should respect and make efforts to protect and restore the environment.

P7 - Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

P8 - Businesses should promote inclusive growth and equitable development.

P9 - Businesses should engage with and provide value to their consumers in a responsible manner.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	www.kesocorp.com www.birlashakticement.com								
2. Whether the entity has translated the policy into procedures. (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	No	No	Yes	No	No	No	Yes	Yes
4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	IS/ ISO 9001, 14001, 18001, 45001 & 50001								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company by adopting the NGRBC Principles and Core elements, acknowledges its responsibility in contributing to the country's endeavors to address significant social, economic, and environmental challenges. As a responsible corporate citizen, the Company is committed to playing its part in the global effort to combat global warming, while simultaneously working to minimize its impact on air, land, and water. Specifically, the Company is committed to decreasing its consumption of non-renewable power, fuel, and greenhouse gas emissions by increasing the utilization of alternative fuels like plastic waste and carbon black, while also raising the production proportion of Portland Pozzolana Cement (PPC). In light of corporate changes that occurred during the year, the Company is in the process of establishing specific goals and targets for achievement within set timelines.								
6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	Refer point no. 5 above.								

Governance, leadership and oversight	
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure).	As a responsible cement manufacturing Company, Kesoram Industries Limited is dedicated to upholding the principles of Business Responsibility and Sustainable Reporting (BRSR), as well as fostering inclusive growth in line with national commitments. We are committed to continually enhancing our performance by not only addressing social and environmental challenges but also by generating positive impacts through our business operations. We are diligently working towards the goals set for reducing carbon emissions, replacing traditional fuel sources with renewable energy, mindful management of water and waste and conservation of biodiversity.
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	P. Radhakrishnan Whole-time Director & Chief Executive Officer ("CEO")
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 business responsibility performance of the Company is assessed on a regular basis by the Senior Leadership Team comprising the Whole-time Director & CEO, Chief Financial Officer, Plant Heads, HR Head, Sales and Marketing Head and Procurement Head. Overall performance is assessed at least once a year by the Board.

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.	Whole-time Director & CEO									Quarterly								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliance.	Whole-time Director & CEO									Quarterly								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/ No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No								

12. If answer to question (1) above is "No" i.e., not all Principles are covered by a policy, reasons to be stated:									
Questions	**P1**	**P2**	**P3**	**P4**	**P5**	**P6**	**P7**	**P8**	**P9**
The entity does not consider the principles material to its business (Yes/ No)	N.A.								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/ No)	N.A.								
The entity does not have the financial or/ human and technical resources available for the task (Yes/ No)	N.A.								
It is planned to be done in the next financial-year (Yes/ No)	N.A.								
Any other reason (please specify)	N.A.								

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

The Company has put in place a strong and transparent governance framework to instill and enforce ethical values in the Company's and its Subsidiary's overall culture and protect the interests of all stakeholders. To prevent unlawful practices, the Company's Code of Conduct specifies objectives, duties and guidelines for employees as well as the senior management, which needs to be adhered to by all.

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/ principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors ("BOD")	The Board of Directors and KMPs attended 7 Board Meetings and 11 Committee Meetings during the year.	Material topics included but not limited to compliance and governance parameters, Business Growth and Strategy, Accounts & Audit, Finance, Risk management, Environment and Sustainability, Regulatory changes and Corporate Governance etc.	100.00
Key Managerial Personnel			100.00
Employees other than BOD and KMPs	99	In furtherance of a safe and productive work environment, employees have undergone a comprehensive training program encompassing various operational health and safety protocols alongside targeted sessions for skill enhancement. This holistic approach equips the workforce with the necessary knowledge and skills to perform their duties effectively, all while prioritizing safety	64.02
Workers	126		34.36

2. Details of fines/ penalties/ punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors/ KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
Type	**NGRBC Principle**	**Name of the regulatory/ enforcement agencies/ judicial institutions**	**Amount (INR)**	**Brief of the Case**	**Has an appeal been preferred? (Yes/No)**
Penalty/ Fine	**NIL**				
Settlement					
Compounding Fee					

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

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

S. No.	Case details	Name of the regulatory/ enforcement agencies/ judicial institutions
NIL		

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

   The respectives policies can be accessed through *www.birlashakticement.com*

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

	FY 2023-24	FY 2022-23
Directors	NIL	
KMPs		
Employees		
Workers		

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

	FY 2023-24		FY 2022-23	
	Number	**Remarks**	**Number**	**Remarks**
Number of complaints received in relation to issues of Conflict of interest of the Directors	NIL		NIL	
Number of complaints received in relation to issues of Conflict of interest of the KMPs				

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:

	FY 2023-24	FY 2022-23
Number of days of accounts payables	67.68	59.21

9. **Open-ness of business**

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

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	46.29	48.57
	b. Number of dealers/ distributors to whom sales are made	2,634	3,123
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	15.31	14.30
Share of RTPs in	a. Purchases (Purchases with related parties / Total Purchases)	-	-
	b. Sales (Sales to related parties/ Total Sales)	-	-
	c. Loans & advances (Loan & advances given to related parties/ Total loans & advances)	64.76	62.39
	d. Investments (Investments in related parties/ Total Investments made)	78.36	78.83

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

Essential Indicators

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

	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
R & D	-	-	NA
Capex	-	18.88	NA

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

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

   Around 46.47% of inputs were sourced sustainably.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.
   - Fly ash (other waste), a byproduct of captive power plants, is repurposed by blending with cement, thereby contributing to a decrease in environmental impact and promoting the conservation of resources.
   - The Company has achieved plastic negativity by using plastic waste from its manufacturing units as fuel in kilns, supplemented by sourcing additional plastic waste from local municipal corporations and industries for use as alternative fuel. These initiatives have led to diminished consumption of natural resources, decreased environmental footprints, and curtailed emissions.

- Hazardous waste (Oil Sludge) generated during cement production, such as oil sludge, undergoes responsible management through sale to registered recyclers or disposers, ensuring that proper disposal procedures are followed and minimizing environmental harm.
- The Company's products do not generate any E-waste. However, E-waste produced during office operations is sold to registered recyclers, promoting responsible recycling practices and minimizing waste.
- By adopting these sustainable practices, the Company is contributing to the preservation of the environment and the promotion of a circular economy.

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

   Yes, the waste collection plan is in line with the action plan submitted to the Pollution Control Boards for the Sedam and Basant Nagar plants. For the Sedam plant, the waste collection plan submitted is currently under approval of the concerned Pollution Control Board.

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	923	923	100.00	923	100.00	-	-	-	-	-	-
Female	17	17	100.00	17	100.00	17	100.00	-	-	-	-
Total	**940**	**940**	**100.00**	**940**	**100.00**	**17**	**100.00**	**-**	**-**	**-**	**-**
Other than Permanent employees											
Male	63	60	95.24	60	95.24	-	-	-	-	-	-
Female	6	6	100.00	6	100.00	6	100.00	-	-	-	-
Total	**69**	**66**	**95.65**	**66**	**95.65**	**6**	**100.00**	**-**	**-**	**-**	**-**

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	648	648	100.00	648	100.00	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	**648**	**648**	**100.00**	**648**	**100.00**	**-**	**-**	**-**	**-**	**-**	**-**
Other than Permanent workers											

Male	3,108	3,108	100.00	3,108	100.00	-	-	-	-	-	-
Female	179	179	100.00	179	100.00	179	100.00	-	-	-	-
Total	**3,287**	**3,287**	**100.00**	**3,287**	**100.00**	**179**	**100.00**	**-**	**-**	**-**	**-**

The Company also provides various forms of medical assistance to employees, their families, and those living in surrounding villages. Each factory has a medical center with full-fledged doctors and the latest basic equipment.

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the Company	0.07	0.09

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

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total Workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00	100.00	Y	100.00	100.00	Y
Gratuity	100.00	100.00	Y	100.00	100.00	Y
ESI	0.96	16.20	Y	1.07	15.39	Y
Others – please specify	-	-	-	-	-	-

3. **Accessibility of workplaces**

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

Yes. The Company is dedicated to provide the differently enabled employees or workers with the best facility to ensure their seamless integration within the Company. However, there were no differently enabled employees or workers during the year.

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

Yes. The Company has a comprehensive equal opportunity policy in place and can be viewed at https://www.kesocorp.com/DOCS/pdf/mgc/kesoram-equal-opportunity-policy.pdf

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

	Permanent employees		Permanent workers	
Gender	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	N.A.			
Female				
Total				

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

Permanent Workers Other than Permanent Workers Permanent Employees Other than Permanent Employees	• The HR department operates a grievance resolution mechanism for employees and workers. • The mechanism involves receiving and addressing grievances raised by employees on various matters. • The HR department works towards finding amicable solutions by intervening and discussing the issues with the concerned parties. • Additionally, in cases where complaints are received against employees or workers engaging in delinquent behavior, the HR department takes appropriate disciplinary action to protect the interests of the organization.

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

	FY 2023-24			FY 2022-23		
Category	**Total employees/ workers in respective category(A)**	**No. of employees/ Workers in respective category, who are part of association(s) or Union (B)**	**% (B/A)**	**Total employees/ workers in respective category (C)**	**No. of employees/ Workers in respective category, who are part of association(s) or Union (D)**	**% (D/C)**
Total Permanent Employees	**940**	**-**	**-**	**843**	**-**	**-**
- Male	923	-	-	829	-	-
- Female	17	-	-	14	-	-
Total Permanent Workers	**648**	**648**	**100.00**	**682**	**682**	**100.00**
- Male	648	648	100.00	682	682	100.00
- Female	-	-	-	682	682	100.00

8. Details of training given to employees and workers:

Training is an important aspect of talent and skill development and the Company conducts various programmes to meet these requirements throughout the year. The Details are provided below:

Category	**FY 2023-24**					**FY 2022-23**				
	Total (A)	**On Health and safety measures**		**On Skill upgradation**		**Total (D)**	**On Health and safety measures**		**On Skill upgradation**	
		No. (B)	**% (B/A)**	**No. (C)**	**% (C/A)**		**No. (E)**	**% (E/D)**	**No. (F)**	**% (F/D)**
Employees										
Male	923	164	17.77	446	48.32	829	421	50.78	535	64.54
Female	17	1	5.88	8	47.06	14	3	21.42	3	21.43
Total	**940**	**165**	**17.55**	**454**	**48.30**	**843**	**424**	**50.30**	**538**	**63.82**
Workers										
Male	648	234	36.11	207	31.94	682	582	85.34	495	72.58
Female	-	-	-	-	-	-	-	-	-	-
Total	**648**	**234**	**36.11**	**207**	**31.94**	**682**	**582**	**85.34**	**495**	**72.58**

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9. Details of performance and career developments reviews of employees and workers:

Performance reviews are conducted twice a year, along with yearly career development reviews. For workmen, performance and development reviews are conducted yearly and rewards are linked to skills and performance. The details are provided below:

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	923	720	78.01	829	798	96.26
Female	17	14	82.35	14	12	85.71
Total	**940**	**734**	**78.09**	**843**	**810**	**96.09**
Workers						
Male	648	-	-	682	486	71.26
Female	-	-	-	-	-	-
Total	**648**	**-**	**-**	**682**	**486**	**71.26**

10. Health and safety management system:

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

Yes, the Company has a comprehensive health and safety management system in place to provide a safe and healthy working environment for the employees and workers. The health and safety management is integrated with ISO 45001:2018 and fulfills all the requirements of the standard.

The Company's health and safety management system covers:

1) Practices, procedures and resources for developing, implementing and maintaining the occupational health and safety policy.
2) Risk assessment for each activity and controls in place to mitigate such risks from materializing.
3) Providing proper training to employees and workers based on their safety needs including trainings on safe working conditions and practices.
4) Line Management Responsibilities.
5) Measures to mitigate any accidents and proper response strategies to be followed on occurrence of any incidents.
6) Compliance with applicable laws and regulations.

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

- The Company uses Group Risk Assessment and Hazard Identification & Risk Assessment (HIRA) to identify work-related hazards. Such identified hazards are then assessed based on their severity and probability to determine its risk levels. The analyzed hazard is then classified based on their risk level by the risk assessment matrix. The Company strives to bring each and every risk identified to ALARP (As low as reasonably practicable).

The risks identified is classified into three categories;

(a) Moderate Risk where the level of risk is ALARP.

(b) Substantial Risk where due to the risks involved, Standard Operating Procedure (SOP) is prepared and appropriate training is imparted to each employee/ worker concerned.

(c) High Risk where due to the level of risk, appropriate controls are implemented and if not possible the method of activity is changed. And then a re-assessment is conducted to ensure that the level of risk is ALARP.

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

Yes. The Company encourages its workforce to actively report any work-related hazards to determine the workplace safety through the suggestion boxes placed at convenient location to provide an opportunity to the employees and workers to suggest or report any work-related hazards and for taking appropriate measures to ensure that the hazards reported do not materialize. A single form is developed which is used for near-miss reportings, safety

suggestions and to report unsafe acts & unsafe conditions and are segregated into the above four categories and rewarding the workforce for reporting at least five unsafe conditions during monthly safety gate meetings. Furthermore, the Company holds multiple meetings such as safety talks and toolbox talk during which the employees and workers are encouraged to discuss such work-related hazards.

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

Yes, the Company has ensured access to non-occupational medical and health care services by insuring different categories of employees & workers under variety of medical insurances (Mediclaim Coverages, ESI & GPA etc.) and schemes run by Government and other agencies. Furthermore, the Company has a well-equipped medical center at its premises to ensure that acute injuries and health issues are promptly dealt with. Additionally, the Company has also placed first-aid boxes throughout its premises to ensure easy accessibility. The Company also periodically conducts health check-ups for all its employees and workers to ensure their well-being.

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

Safety Incident/ Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	0.74
	Workers	0.39	0.75
Total recordable work-related injuries	Employees	-	1
	Workers	1	-
No. of fatalities	Employees	-	-
	Workers	-	2
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

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

The Company is committed to provide its employees and workers with a safe and healthy workplace. It has implemented multiple measures in place, such as-

i) Guards and Rails at appropriate places such as Conveyor Belt, to avoid contact with hazardous equipment.

ii) The Company has a well-maintained fire security system with smoke detectors and fire extinguishers placed strategically to ensure maximum fire safety.

iii) All the vehicles are equipped with rear-view camera and sensor, tyre pressure sensor and wheel guards to mitigate the risk of run over accidents.

iv) Regular mock drills are conducted to ensure preparedness among the employees and workers in event of an emergency. The Company also provides training on the emergency rescue procedures. Moreover, fire-fighting trainings and emergency rescue trainings are conducted by the third party for the employees and workers.

v) Regular testing and maintenance of equipment's with an aim to mitigate hazards.

vi) Provision of Fall arrestor and Safety net for the workers involved in height work.

vii) Nitrogen and Carbon Dioxide purging system at coal mill to avoid air poisoning and to ensure a clean and ventilated workplace.

viii) Lock out Tag out system in place to ensure safety during line operations.

ix) Provision of PPE - The Company provides it workers with a PPE kit, which contains namely Ear Plugs, Nose Filter/Face Masks, safety gloves and goggles.

x) All the activities are monitored by the safety team to ensure that all the safety protocols are diligently followed.

xi) The Company holds a tool-box talk on regular basis with workers to ensure their safety.

xii) Safety audit is performed by the third-party agencies and the inputs received are duly implemented.

xiii) A comprehensive risk assessment is conducted by the third party and their observations are duly implemented.

xiv) Pre & post-employment health checkup are performed by qualified doctors to ensure that the employees and workers are fit and able for the job.

xv) The entity implements a well-developed safety training and awareness program to ensure a safe work environment. This program equips employees to identify and mitigate hazards. Fire drills and specialized training on safe work practices in confined spaces, electrical safety, and other relevant areas prepare employees for various situations. Recognizing the impact of behavior on safety, the program emphasizes responsible work practices for a safe workplace.

xvi) SCAR-Safety Corrective Action Request system is implemented to ensure that the workplace is properly inspected to identify any unsafe act and unsafe condition. Appropriate corrective action is taken for the identified unsafe act and condition within the prescribed time limit.

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

	FY 2023-24			FY 2022-23		
	Filed during the year	**Pending resolution at the end of year**	**Remarks**	**Filed during the year**	**Pending resolution at the end of year**	**Remarks**
Working Conditions	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

14. Assessment for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% of the plants are under ISO 45001 Management System where working conditions and safety are constantly assessed by third parties.
Working Conditions	

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

The Company has implemented a proactive safety program to identify and address potential hazards before incidents occur. This program utilizes twelve, three-member safety audit teams that conduct scheduled inspections throughout the facility. These teams are tasked with identifying unsafe conditions and documenting them with photographs.

Upon identification of a potential hazard, the report is submitted to the responsible department. The designated personnel then address the unsafe condition and ensure it is brought into compliance with safety regulations. This process allows us to take corrective action swiftly and prevent potential accidents or injuries.

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

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

The Company recognizes the value of the stakeholders and is dedicated to involving them within the Company to build better and long-term relationships. The Company identifies key stakeholder groups based on the influence they exert on the business and then the respective stakeholders are engaged with accordingly. These stakeholder groups inter alia include communities, investors (other than shareholders) and shareholders, lenders, employees & workers, customers, suppliers & contractors, and government & regulatory authorities.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website)	Frequency of engagement (Annually/Half yearly/Quarterly/ Others - please specify).	Purpose and scope of engagement including key topics and concerns raised during such engagement.
Communities	No	Community Visits, meetings & Surveys	Event-Based	To help communities in the areas surrounding the Company's operations benefit by livelihood opportunities through various non-mandatory CSR initiatives by the Company.
Shareholders and Investors (other than Shareholders)	No	Written and Verbal Communications by way of Phone calls, Emails, Letters, Notices of shareholders' & Board Meetings, Earning calls on financials from time to time, Newspaper Advertisements & Websites of Company & Stock Exchanges.	Annually and Quarterly on Financial Results and others from time to time	Company performance and financial results, Compliance with relevant laws, Governance practices, understanding shareholder expectations, Addressing shareholders complaints.
Lenders	No	Email, Phone-Calls, Meetings and Letters	Event-Based	Banking Facilities and Financing Activities.
Employees and workers	No	Emails, Phone-calls, Meetings, Reviews, Notice Board, Activities and Training Programmes	Regular	Day-to-Day Operations, Career Development, Training Programmes & Health and Safety.
Customers	No	Company website, Phone call & Email, Surveys & Grievance Redressal.	Event-Based	Business Engagement, Marketing, Feedback & Survey and Meeting customer requirement.
Suppliers & contractors	No	Phone call, Meetings, Email, Surveys, Grievance Redressal mechanism and Supplier visits	Event-Based	Supply-Chain Management and for developing long term strategic and valuable business relationships.
Government & regulatory authorities	No	Annual/ Quarterly reports, Monthly and as when regulatory filings.	Annually/ Quarterly/ Monthly and as and when required.	Corporate Governance and Regulatory compliances, Environmental compliances.

Principle 5 - Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	940	1	0.11	843	71	8.42
Other than permanent	69	-	-	46	19	41.30
Total Employees	**1,009**	**1**	**0.10**	**889**	**90**	**10.12**
Workers						
Permanent	648	-	-	682	88	12.90
Other than permanent	3,287	35	1.06	3,263	-	-
Total Workers	**3,935**	**35**	**0.89**	**3,945**	**88**	**2.23**

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

Category	FY 2023-24						FY 2022-23			
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	923	2	0.22	921	99.78	829	1	0.12	828	99.88
Female	17	-	-	17	100.00	14	-	-	14	100.00
*Other Than Permanent**										
Male	22	1	4.55	21	95.45	39	-	-	39	100.00
Female	2	-	-	2	100.00	7	-	-	7	100.00
Workers										
Permanent										
Male	648	46	7.10	602	92.90	682	5	0.73	677	99.27
Female	-	-	-	-	-	-	-	-	-	-
Other Than Permanent										
Male	3,081	1,714	55.63	1,367	44.37	3,083	1679	54.46	1,404	45.54
Female	177	173	97.74	4	2.26	180	172	95.50	8	4.44

*Excluding trainee employees and workers, to whom Minimum Wage Act is not applicable.

3. Details of remuneration/ salary/ wages

a. Median remuneration/ wages:

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category* (₹)	Number	Median remuneration/ salary/ wages of respective category* (₹)
Board of Directors (BOD)	1	43,16,667	NIL	NA
Key Managerial Personnel	2	20,04,167	NIL	NA
Employees other than BOD and KMP	983	61,992	23	37,503
Workers	3,756	15,072	179	13,352

*The median is calculated on a monthly basis and excludes sitting fees paid to non-executive directors.

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	2.22	2.17

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

The Company is firmly committed to upholding human rights throughout its operations. The Company strive to ensure that no human rights concerns arise within the company. However, should any issue come to light, the Company has a well-defined process for addressing them. The human resource heads in each unit are empowered to investigate and resolve any human rights concerns promptly and effectively.

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

The Company ensures that the employees and workers do not face any human rights issues. All grievances are addressed as and when received by the respective Unit Heads/ Departmental Heads in coordination with personnel of the Human Resources Department. All the grievances are duly investigated and appropriate actions are taken to resolve the issue.

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/ Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other Human rights related Issues	-	-	-	-	-	-

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

	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees / workers	-	-
Complaints on POSH upheld	-	-

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

   The Company aims to provide a safe working environment and prohibits any form of discrimination/ harassment or related retaliation against or by any employee and worker. The Company has policies which intend to prohibit such occurrences and ensure that there are no adverse consequences when an employee/ worker reports a complaint on discrimination or harassment.

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

   Yes, where relevant, the Company includes human rights requirement within its contracts and agreements.

10. Assessments for the year:

Particulars	% of the Company's plants and offices that were assessed (by the Company or statutory authorities or third parties)
Sexual Harassment	**100%.** The Company undertook internal assessment through its Health & Safety, HR and Internal Audit functions.
Discrimination at workplace	
Child Labour	
Forced Labour/ Involuntary Labour	
Wages	
Other issues	

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

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

Essential Indicators

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

Parameter	FY 2023-24	FY 2022-23
From renewable sources		
Total electricity consumption (A)	144.63 (TJ)	490.75(TJ)
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	**144.63 (TJ)**	**490.75(TJ)**
From non-renewable sources		
Total electricity consumption (D)	1,733.87 (TJ)	1,287.03(TJ)
Total fuel consumption (E)	19.25 (TJ)	19.75(TJ)
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	**1,753.12 (TJ)**	**1,306.79(TJ)**
Total energy consumed (A+B+C+D+E+F)	**1897.75 (TJ)**	**1,797.53(TJ)**

Parameter	FY 2023-24	FY 2022-23
Energy intensity per rupee of turnover. (Total energy consumed/ Revenue from operations) (Energy in TJ/ Turnover in Crores)	0.51	0.51
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	11.64	11.64
Energy intensity in terms of physical output (Energy in TJ/ MT of Output Produced)	**0.03**	**0.02**
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

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

   Yes, two of the Company's facilities, Basant Nagar plant and Sedam plant are identified as Designated Consumers (DCs) under PAT Cycle VII. The Company is actively implementing energy conservation measures to achieve the designated targets by 2025.

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

Parameter	FY 2023-24	FY 2022-2023
Water withdrawal by source (in kiloliters)		
(i) Surface water	29,15,196	28,33,291
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater/ desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (In kiloliters) (i + ii + iii + iv + v)	29,15,196	28,33,291
Total volume of water consumption (In kiloliters) *	29,15,196	28,33,291
Water intensity per rupee of turnover (Total water consumption/ Revenue from operations) (Water consumption in KL/ Turnover in Crore)	779.36	801.78
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption in KL/ Revenue from operations adjusted for PPP)	17,884.07	18,352.75
Water intensity in terms of physical output (Water consumption in KL/ MT of Output Produced)	0.41	0.38
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

*Water consumption is at gross level, without adjusting water recycled and reused in dust suppression and horticulture.
Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Nil

4. Provide the following details related to water discharged:

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
- No treatment	-	-

Parameter	FY 2023-24	FY 2022-23
- With treatment – please specify level of treatment	-	-
(ii) To Ground water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Sea water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kiloliters)	-	-

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

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

   Yes, the manufacturing facilities are committed to achieving Zero Liquid Discharge (ZLD) through a comprehensive water management strategy. Each unit is equipped with a full-fledged Sewage Treatment Plant (STP) that treats wastewater generated from both the plants and community. This treated water is then given a second life by being used for irrigation of greenbelts and plantations. Additionally, wastewater from power plant is treated and reused for cooling purposes within the cement plants and for gardening initiatives. Furthermore, the Company leverage a resourceful rainwater harvesting system that utilizes a specially developed sump in a mine pit. This allows the Company to capture and store rainwater for use during drier periods. By implementing these multifaceted ZLD practices, the Company significantly reduce environmental footprint and maximize the utilization of this valuable resource.

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

   Plant Location: Sedam unit

Parameter	Please specify unit	FY 2023-24	FY 2022-23
Nox-Cement Plant	Avg Mg/Nm3	284.42	516.30
Nox-Power Plant	Avg Mg/Nm3	205.63	232
Sox-Cement Plant	Avg Mg/Nm3	12.23	21
Sox-Power Plant	Avg Mg/Nm3	252.02	243.60
Particulate matter (PM) - Cement Plant	Avg Mg/Nm3	18.86	22
Particulate matter (PM) - Power Plant	Avg Mg/Nm3	13.90	11.60
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-
Others – please specify		-	-

Plant Location: Basant Nagar unit

Parameter	Please specify unit	FY 2023-24	FY 2022-23
Nox-Cement Plant	Avg Mg/Nm3	263.60	193.80
Nox-Power Plant	Avg Mg/Nm3	224.20	138.53
Sox-Cement Plant	Avg Mg/Nm3	14.90	28.40
Sox-Power Plant	Avg Mg/Nm3	310.30	149.60
Particulate matter (PM) - Cement Plant	Avg Mg/Nm3	20.05	20.39
Particulate matter (PM) - Power Plant	Avg Mg/Nm3	27.40	42.56
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-
Others – please specify		-	-

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

Yes, both plants are assessed by M/S Universal Enviro Associates, Environmental Engineers.

*Note: As the manufacturing processes at both the plants are different, combining parameters for presentation of data on air emissions at the entity level will not represent a true picture. Hence, the data is presented individually for each of the manufacturing units.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO^2 Equivalent	54,43,528	49,05,796
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO^2 Equivalent	44,888	57,911
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations) (Emission of CO2e in MT/ Turnover in Crores)	-	1,467.30	1,404.66
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations adjusted for PPP)	-	33,670.19	32,152.60
Total Scope 1 and Scope 2 emission intensity in terms of physical output (Emission of CO2e in MT/ MT of Output Produced)		0.78	0.66
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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

Yes, M/s. LNCO Advisors LLP, Hyderabad for FY 2023-24 and M/s. Confederation of Indian Industry, Hyderabad for FY 22-23.

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

   Yes, mitigating greenhouse gas emissions is a key environmental focus for the organisation. The Company has implemented a comprehensive strategy to achieve this goal. This strategy includes continuously improving energy efficiency in our processes and exploring the installation of solar power plants to reduce reliance on fossil fuels. The company is also investigating the use of alternative fuels and the potential of utilizing industrial waste as raw materials wherever possible. To minimize transportation emissions, the Company prioritize local sourcing of materials and promote the use of public transportation by our employees. Furthermore, at the Basantnagar Unit, the Company is maintaining a significant greenbelt specifically to promote carbon sequestration through plant life and has established ambitious short- and long-term goals to achieve substantial GHG reductions by 2050. This comprehensive approach underscores the Company's commitment to building a sustainable future.

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

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste ***(A)***	6,738.47	6,316.07
E-waste ***(B)***	1.50	2.42
Bio-medical waste ***(C)***	0.41	0.44
Construction and demolition waste ***(D)***	-	-
Battery waste ***(E)***	2.87	7.52
Radioactive waste ***(F)***	-	-
Other Hazardous waste. Please specify, if any.***(G)***	34.19	20.55
Other Non-hazardous waste generated ***(H)***. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) Fly ash waste	1,85,858.45	1,27,694
Total (A+B + C + D + E + F + G + H)	**1,92,635.90**	**1,34,041.00**
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations) (Waste generated in MT/ Turnover in Crores)	51.50	37.94
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/ Revenue from operations adjusted for PPP)	1,181.75	868.41
Waste intensity in terms of physical output (Waste generated in MT/ MT of Output Produced)	**0.02**	**0.01**
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	-	-
(ii) Re-used	1,74,664.14	1,15,547.64
(iii) Other recovery operations	-	-
Total	**1,74,664.14**	**1,15,547.64**

Parameter	FY 2023-24	FY 2022-23
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.41	0.44
(ii) Land filling	-	-
(iii) Other disposal operations	-	-
a) Recycled	30.26	18.04
b) Re-use	11,194.31	12,146.36
Total	**11,224.98**	**12,164.82**

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

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.

    In line with Company's commitment to environmental responsibility, the Company prioritize minimizing the use of hazardous and toxic chemicals. For waste management, the Company utilizes a co-processing method in cement kilns to safely handle hazardous materials from other industries. Furthermore, the Company has implemented a comprehensive waste management strategy across it's operations. This includes utilizing innovative technologies like Hot Disc technology for efficient waste processing, repurposing fly and bottom ash generated from power plants, and partnering with authorized recyclers to manage various waste streams like used oil, e-waste, and plastics. Additionally, the Company compost biodegradable waste to contribute to greenbelt development efforts and repurpose sewage sludge as manure. Through these practices, the Company strive to minimize our environmental footprint and promote resource recovery. Trained personnel from Stores Department routinely collect electronic waste from various user departments and stores it in separate containers as part of their standard processes. Subsequently, this waste is sold to third-party buyers through electronic auctions based on standard accumulation practices.

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

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

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

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

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

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

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

Essential Indicators

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

   The Company actively participates in industry associations to gain insights, build relationships, and advocate for positive change for businesses and society.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	Indian Chamber of Commerce	National
2	Merchants Chamber of Commerce and Industry	National
3	Bharat Chamber of Commerce	National
4	The Associates Chambers of Commerce Industry of India	National
5	Federation of Indian Chambers of Commerce & Industry	National
6	Confederation of Indian Industry	National

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

Name of authority	Brief of the case	Corrective action taken
NIL		

Principle 8 - Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/ No)	Relevant Web link
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 Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
NIL						

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

   The Company has a comprehensive grievance redressal policy in place for all stakeholders. This policy outlines clear channels for raising concerns, timeframes for responses, and escalation procedures.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	5.85	1.41
Directly from within India	96.69	98.88

Note: Input material includes raw materials, capital expenditure, consumables, services, etc.

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

Location	FY 2023-24	FY 2022-23
Rural	23.74	29.20
Semi-Urban	-	-
Urban	74.72	69.14
Metropolitan	1.54	1.66

Note: Places are categorized as per RBI Classification System - rural/ semi-urban/ urban/ metropolitan.

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

Essential Indicators

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

   The Company operates with a dedicated technical services team that directly engages with customers, providing them with education on technical services. Any customer complaints related to quality issues are addressed by the technical team at the field level only and escalated to the related department if necessary.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	62 (*)
Safe and responsible usage	
Recycling and/ or safe disposal	

* 38% of the total turnover is made in bulk and the Company communicates the required information to the customers on each such sale.

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

	FY 2023-24			FY 2022-23		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber- security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other (product related)	15	-	-	-	-	-

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

	Number	Reasons for Recall
Voluntary recalls	NIL	NIL
Forced recalls		

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

   Yes, www.birlashakticement.com

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.

   In terms of cyber security and safeguarding customer data privacy, The Company implemented Firewalls with Unified Threat Management and equipped all systems with the latest Anti-Virus software, incorporating advanced features such as Anti-Ransomware, Anti-Malware, Machine Learning, Application Control, Behavior Detection, among others. The Company maintains a focus on consistently delivering high-quality products to our customers. The Company value feedback from all stakeholders, carefully integrating it into its business processes. Additionally, communications adhere to the necessary disclaimers outlined by the Advertising Standards Council of India (ASCI) and the Bureau of Indian Standards (BIS) to ensure transparency and compliance.

7. Provide the following information relating to data breaches:

   (a) **Number of instances of data breaches**

   Nil

   (b) **Percentage of data breaches involving personally identifiable information of customers**

   Nil

   (c) **Impact, if any, of the data breaches**

   Nil

Leadership Indicators

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

The Company's business offerings can be found on the websites:

www.birlashakticement.com

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

All businesses of the Company comply with the regulations and relevant voluntary codes concerning marketing communications, including advertising and promotion. The Company's communications are aimed at enabling consumers to make informed purchase decisions.

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

The Company does not fall under Essential Services.

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

Yes, The Company adheres to Bureau of Indian Standards (BIS) guidelines for product information.

Yes, the sales team conducts regular customer satisfaction surveys during their market visits. This ongoing feedback loop helps the Company gain valuable insights into customer experiences with the Company's products, services, and operations at key locations. This ultimately allows the Company to continuously improve and better serve customers.