Ref : BRSR 2025-26

July 16, 2026

The National Stock Exchange of India Limited, Exchange Plaza, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051.	BSE Limited, Corporate Relationship Department, P. J. Towers, Dalal Street, Fort, Mumbai – 400 023.
Code : PRSMJOHNSN	Code : 500338

Dear Sir,

Sub.: Business Responsibility and Sustainability Report for the financial year 2025-26

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are enclosing herewith the Business Responsibility and Sustainability Report of the Company for the financial year 2025-26, which forms part of the Annual Report of the Company for the Financial Year 2025-26.

This is for your information and records.

Thanking you,

Yours faithfully,
for **PRISM JOHNSON LIMITED**

Shailesh Nagindas Dholakia
Digitally signed by Shailesh Nagindas Dholakia
Date: 2026.07.16 13:11:19 +05'30'

SHAILESH DHOLAKIA
Company Secretary &
Compliance Officer

Encl.: As above

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT 2025-26

SECTION A: GENERAL DISCLOSURES

I.	Details of the listed entity:	
1.	Corporate Identity Number (CIN) of the Listed Entity	L26942TG1992PLC014033
2.	Name of the Listed Entity	Prism Johnson Limited
3.	Year of incorporation	1992
4.	Registered office address	305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500016
5.	Corporate address	Rahejas, Main Avenue, 2nd. Floor, V. P. Road, Santacruz (West), Mumbai - 400054
6.	E-mail	investor@prismjohnson.in
7.	Telephone	+ 91-22-61042200
8.	Website	https://www.prismjohnson.in/
9.	Financial year for which reporting is being done	Details / Start Date / End Date: Current Financial Year: April 1, 2025 – March 31, 2026 Previous Financial Year: April 1, 2024 – March 31, 2025
10.	Name of the Stock Exchange(s) where shares are listed:	Name of the Exchange: BSE Ltd. National Stock Exchange of India Limited
11.	Paid-up Capital (In ₹)	₹ 503.36 Crores
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Pratik Jadhav Assistant General Manager- ESG
	Email:	pratik.jadhav@prismjohnson.in
	Tel:	+ 91-22-61042200
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).	Disclosures under this report pertaining to environmental, social, and financial performance have been made on a standalone basis.
14.	Whether the company has undertaken assessment or assurance of the BRSR Core?	Yes, Assurance
15.	Name of assessment or assurance provider	BDO India Service Private Limited
16.	Type of assessment or assurance obtained	Limited Assurance

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Manufacturing of Portland cement, Clinker, Tiles and Ready-mixed concrete	92.09%

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

S. No.	Product/ Service	NIC Code	% of Turnover contributed
1.	Portland Cement	23942	44.89%
2.	Tiles	23939	26.64%
3.	Ready-mixed concrete	23952	19.29%
4.	Clinker	23941	1.27%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	2 Cement plants (one location)	252	357
	11 Tiles plants (including joint ventures)		
	2 Faucet plants		
	1 Sanitaryware plant (joint venture)		
	89 Ready-mixed concrete (RMC) plants (including franchisees)		
International	Nil	Nil	Nil

Note: The Company exercises operational control over 59 RMC plants out of a total of 89 RMC plants within the standalone entity. Accordingly, the environmental and social data reported covers only those facilities under the Company's operational control, and excludes plants where such control is not exercised.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (Number of States & Union Terrorities)	36
International (Number of Countries)	45

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

Exports constituted 0.47% of the Company's total standalone turnover in 2025-26.

c. A brief on types of customers:

The Company primarily serves a diverse customer base comprising dealers, infrastructure companies, real estate firms and individual homeowners, among others.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	3,789	3,571	94%	218	6%
2.	Other than Permanent (E)	449	432	96%	17	4%
3.	**Total employees (D + E)**	**4,238**	**4,003**	**94%**	**235**	**6%**
WORKERS						
4.	Permanent (F)	1,014	1,014	100%	0	0%
5.	Other than Permanent (G)	4,613	4,500	98%	113	2%
6.	**Total workers (F + G)**	**5,627**	**5,514**	**98%**	**113**	**2%**

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)	6	5	83%	1	17%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	**Total differently abled employees (D + E)**	**6**	**5**	**83%**	**1**	**17%**
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	1	1	100%	0	0%
5.	Other than permanent (G)	0	0	0%	0	0%
6.	**Total differently abled workers (F + G)**	**1**	**1**	**100%**	**0**	**0%**

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	9	1	11.11%
Key Managerial Personnel*	2	0	0%

** Excluding KMPs that are included in Board of Directors*

22. Turnover rate for permanent employees and workers (in percent)

Particulars	2025-26			2024-25			2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	31%	36%	32%	30%	30%	30%	30%	20%	30%
Permanent Workers	12%	0%	12%	12%	100%*	12%	8%	67%	8%

**During 2023-24, there was one female permanent worker, who left the Company during 2024-25, hence the turnover is 100%.*

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

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

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	H. & R. Johnson (India) TBK Limited	Subsidiary	100%	No
2	RMC Readymix Porselano (India) Limited	Subsidiary	100%	No
3	TBK Prathap Tile Bath Kitchen Private Limited	Subsidiary	98%	No
4	Raheja QBE General Insurance Company Limited	Subsidiary	51%	No
5	H&R Johnson (India) Building Solutions Limited (Formerly known as Prism Johnson Building Solutions Limited)	Subsidiary	100%	No
6	RMC Readymix (India) Concrete Solutions Limited (Formerly known as Prism Concrete Solutions Limited)	Subsidiary	100%	No
7	PJL Cement Limited	Subsidiary	100%	No
8	Samini Ceramics Limited (Formerly known as Sentini Cermica Limited)	Subsidiary	90%	No
9	Stellar Ceramics Private Limited (Formerly known as Spectrum Johnson Tiles Private Limited)	Joint Venture	50%	No
10	Antique Granito Private Limited (Formerly known as Antique Marbonite Private Limited)	Joint Venture	50%	No
11	Sanskar Ceramics Private Limited	Joint Venture	50%	No
12	Small Luxetile Private Limited (Formerly known as Small Johnson Floor Tiles Private Limited)	Joint Venture	50%	No
13	Coral Gold Tiles Private Limited	Joint Venture	50%	No
14	Ardex Endura (India) Private Limited	Joint Venture	50%	No
15	TBK Deepgiri Tile Bath Kitchen Private Limited	Joint Venture	50%	No
16	TBK Florance Ceramics Private Limited	Joint Venture	50%	No
17	Sunbath Sanitary Private Limited	Joint Venture	50%	No
18	CSE Solar Parks Satna Private Limited	Associate	27.95%	No
19	Sunspring Solar Private Limited	Associate	27%	No
20	ReNew Green (MPR Two) Private Limited *	Associate	45%	No

**Ceased to be an associate Company w.e.f. May 30, 2025 as per Indian Accounting Standards.*

VI. CSR Details

24. (i) **Whether CSR is applicable as per section 135 of Companies Act, 2013:** Yes

(ii) **Turnover (in ₹):** ₹ 7,307.36 Crores in FY 2025-26.

(iii) **Net worth (in ₹):** ₹ 1669.15 Crores in FY 2025-26.

VII. Transparency and Disclosures Compliances

25. Complaints/Grievance 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)	2025-26			2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Shareholders	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Employees and workers	Yes	1	Nil	POSH complaint	1	Nil	POSH complaint
Customers	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Value Chain Partners	Yes	Nil	Nil	Nil	Nil	Nil	Nil

The grievance redressal mechanism forms part of the Stakeholder Engagement Policy, which is available on the Company's website at: https://www.prismjohnson.in/wp-content/uploads/2025/01/Stakeholder-Engagement-Policy.pdf. The Company has provision to report any grievances in all key policies.

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

S. No.	Material Issue Identified	Risk / Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	In Case of Risk — Approach to Adapt or Mitigate	Financial Implications (Positive / Negative)
1	Energy & GHG Emissions	Risk	Energy expenditure constitutes a material component of cement manufacturing costs and a significant source of greenhouse gas emissions. Escalating energy prices, coupled with regulatory momentum toward low-carbon operations and the cement sector's commitment to net-zero by 2070, necessitate sustained efficiency gains and accelerated transition to cleaner energy alternatives.	• The Company actively co-processes industrial and municipal waste as alternative fuels across its cement plants • The share of renewable energy and Waste Heat Recovery Systems (WHRS) in the overall energy mix is continuously being expanded • Energy efficiency improvement programmes are being implemented across all manufacturing operations • Alternative low-carbon raw materials are being substituted to progressively reduce the clinker-to-cement ratio	Negative

S. No.	Material Issue Identified	Risk / Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	In Case of Risk — Approach to Adapt or Mitigate	Financial Implications (Positive / Negative)
2	Water Conservation	Risk	Water is an essential input across cement, tiles and ready-mixed concrete operations. Intensifying water stress, increasing competition for freshwater resources and heightened regulatory oversight demand a proactive and structured approach to water stewardship.	• The Company maintains Zero Liquid Discharge (ZLD) status across all cement, tiles and ready-mixed concrete plants under its operational control • Rainwater harvesting and systematic groundwater recharge programmes are operational across plant locations • Freshwater withdrawal intensity is being actively reduced while recycled water utilisation continues to be increased • Targeted water efficiency measures are being pursued across the value chain to minimise consumption	Negative
3	Waste Management & Circular Economy	Risk	Ineffective waste management exposes the Company to environmental non-compliance risks and foregone resource recovery opportunities. Embedding circular economy principles is central to improving material efficiency and reducing dependence on landfill disposal.	• The Company applies the 4R framework — Reduce, Reuse, Recycle and Recover, systematically across all its operations • Hazardous and non-hazardous waste is disposed of safely and in a compliant manner through SPCB-authorised recyclers and agencies • Industrial by-products and waste streams sourced from other industries are being utilised as substitute raw materials and alternative fuels	Negative
4	Air Quality	Risk	Emissions from manufacturing activities can adversely affect ambient air quality in surrounding areas and expose the Company to regulatory sanctions and reputational consequences.	• Continuous Emission Monitoring Systems (CEMS) and Continuous Ambient Air Quality Monitoring Systems (CAAQMS) are installed and operational at manufacturing facilities for real-time surveillance • The Company is actively implementing programmes to reduce particulate matter, non-GHG air pollutants and other atmospheric emissions from its production processes	Negative
5	Transport & Logistics	Opportunity	Optimising logistics networks and freight efficiency offers meaningful opportunities to reduce both operating costs and the carbon intensity of distribution, strengthening the Company's competitive positioning.	—	Positive

S. No.	Material Issue Identified	Risk / Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	In Case of Risk — Approach to Adapt or Mitigate	Financial Implications (Positive / Negative)
6	Biodiversity	Risk	Quarrying and manufacturing activities can affect local ecosystems, habitats and biodiversity. Proactive stewardship of natural capital is essential to maintaining the Company's social licence to operate and meeting evolving disclosure requirements.	• The Company has undertaken Biodiversity Risk Assessments using the LEAP (Locate, Evaluate, Assess, Prepare) approach and is implementing a structured Biodiversity Management Programme at Prism Cement • The Company's biodiversity disclosures and practices are being aligned with TNFD recommendations • Green belt development and annual plantation drives are being carried out across operational sites • Mine rehabilitation programmes are actively underway at quarrying locations	Negative
7	Innovation & Sustainable Products	Opportunity	Committed investment in the development of resource-efficient, lower-carbon building materials enables the Company to differentiate its product portfolio, respond to evolving customer preferences and generate sustainable long-term value for all stakeholders.	—	Positive
8	Diversity & Inclusion	Opportunity	A diverse and inclusive workforce, encompassing gender, role and experiential diversity, fosters innovation, broadens talent pipelines and strengthens the Company's organisational resilience and culture.	—	Positive
9	Human Rights	Risk	Unaddressed human rights risks across the Company's value chain, including in sourcing, contracting and employment can erode stakeholder trust, attract regulatory scrutiny and undermine long-term business sustainability.	• The Company has adopted a formal Human Rights Policy and conducts regular training and awareness sessions for employees and workers • Human rights due diligence is being carried out across the Company's operations and supply chain • An accessible human rights grievance mechanism is in place to enable reporting and timely redressal • Supplier assessments are conducted using a structured framework; SA 8000 certification has been obtained and is maintained at Prism Cement	Negative

S. No.	Material Issue Identified	Risk / Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	In Case of Risk — Approach to Adapt or Mitigate	Financial Implications (Positive / Negative)
10	Customer Relations	Opportunity	Sustained engagement with customers to resolve concerns, anticipate evolving needs and enhance service quality fosters loyalty, supports repeat business and reinforces the Company's market reputation.	—	Positive
11	Talent Attraction & Retention	Risk	The inability to attract, develop and retain a skilled and diverse workforce can widen capability gaps, dampen innovation, diminish operational productivity and constrain the Company's capacity to execute its strategic growth agenda.	• The Company follows a robust and equitable recruitment policy to attract appropriately skilled and diverse talent • Structured skill development, learning and training programmes are being delivered across employee and worker categories • A performance-linked recognition and rewards programme is administered to incentivise and retain high performers • Comprehensive employee benefits are provided to foster physical, mental and financial wellbeing • Employee engagement surveys are periodically conducted to gauge satisfaction levels and inform the formulation of employee-centric policies	Negative
12	Labour Relations	Risk	Unresolved labour grievances and inadequate worker engagement can precipitate industrial action, disrupt production continuity and damage the Company's reputation as a responsible employer.	• The Company maintains proactive and structured dialogue with labour unions and worker representatives, with established mechanisms for timely and fair grievance redressal	Negative
13	Occupational Health & Safety	Risk	Unsafe working environments expose employees, contractors and workers to injury risks, and the Company to regulatory penalties, legal liability and reputational harm.	• A comprehensive Occupational Health & Safety (OHS) policy and management system is in place and operational across all sites • Regular safety training and awareness programmes are being conducted for all employees, contractors and site workers • Proactive health and safety risk assessments, including structured self-assessments, are carried out periodically across operations • Safety performance data is systematically monitored, evaluated and reported to drive continuous improvement	Negative

S. No.	Material Issue Identified	Risk / Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	In Case of Risk — Approach to Adapt or Mitigate	Financial Implications (Positive / Negative)
14	Community Engagement	Opportunity	Meaningful, long-term engagement with local communities cultivates goodwill, supports inclusive socio-economic development and underpins the Company's social licence to operate.	—	Positive
15	Values & Ethics	Risk	Breaches of ethical conduct — whether in business dealings, procurement or governance — can inflict lasting reputational damage, trigger legal and regulatory action and erode stakeholder confidence.	• The Company is continuously reinforcing its corporate governance framework and upholding transparency across all its business operations and disclosures • Ethical conduct is embedded through the Anti-Bribery & Anti-Corruption Policy and the Employee Code of Conduct, which are applicable across the organisation • A functional whistle-blower mechanism is in place, supplemented by periodic internal and external audits to detect and address potential misconduct	Negative
16	Regulatory & Statutory Compliance	Risk	Non-adherence to applicable regulatory and statutory obligations can give rise to legal penalties, operational disruptions and a material loss of stakeholder confidence.	• A robust compliance management framework is in place and is being continuously strengthened to address applicable regulatory requirements across all business segments • Standard Operating Procedures (SOPs) have been established to ensure systematic and documented adherence to key legal, environmental and sectoral regulations	Negative
17	Economic Business Performance	Opportunity	Sustained revenue growth and healthy profitability equip the Company with the financial capacity to reinvest in innovation, scale operations and generate enduring value for shareholders, employees, customers and the wider community.	—	Positive

S. No.	Material Issue Identified	Risk / Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	In Case of Risk — Approach to Adapt or Mitigate	Financial Implications (Positive / Negative)
18	Indirect Economic Impacts	Opportunity	Prioritising local procurement and employment generation deepens community goodwill, promotes economic inclusion and reinforces the Company's contribution to regional development.	—	Positive
19	Supplier Sustainability	Risk	Unsustainable or unethical conduct by suppliers — encompassing human rights violations, environmental non-compliance or governance failures — can precipitate supply chain disruptions, reputational harm and misalignment with the Company's ESG commitments and stakeholder expectations.	• A Supplier Code of Conduct has been adopted and is being enforced across the Company's procurement base • The Company's Sustainable Procurement Policy governs supplier selection, onboarding and engagement practices • Structured Supplier Sustainability Assessments are being conducted for critical and high-risk suppliers within the value chain	Negative
20	Corporate Governance	Risk	Deficiencies in governance structures can impair strategic decision-making quality, create compliance vulnerabilities and erode the trust of investors, regulators and other key stakeholders.	• The Company is governed by a strong and independent Board with clearly defined oversight responsibilities and committee structures • Transparent reporting and disclosure standards are upheld across all public communications, regulatory filings and stakeholder engagements • Governance policies including the Anti-Bribery & Anti-Corruption Policy, Whistle-blower Policy and Employee Code of Conduct are in place and are reviewed periodically • Regular evaluations of Board effectiveness and governance structures are being conducted to drive continuous improvement	Negative

S. No.	Material Issue Identified	Risk / Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	In Case of Risk — Approach to Adapt or Mitigate	Financial Implications (Positive / Negative)
21	Data Protection & Privacy	Risk	Inadequate data governance and privacy safeguards can result in significant regulatory fines, reputational damage, operational disruption and the erosion of customer and stakeholder trust.	• Robust data security protocols encompassing encryption, role-based access controls and data minimisation practices are operational across the Company's IT environment • Comprehensive cybersecurity and information security policies have been formulated and are being implemented across all systems and functions • Regular audits and risk assessments of data management practices are being conducted to ensure ongoing regulatory compliance and system integrity	Negative
22	Geopolitical development & Trade disruption	Risk	Escalating geopolitical conflicts, trade disputes, sanctions regimes and armed hostilities can disrupt global supply chains, trigger commodity price volatility, constrain access to critical inputs and create macroeconomic uncertainty that adversely affects demand, logistics and financing conditions for the building materials industry.	• The Company is actively diversifying its supplier base across geographies to reduce concentration risk in critical raw material and fuel procurement • Strategic inventory buffers are being maintained for key inputs to provide resilience against supply disruptions arising from conflict-affected regions • Geopolitical developments are being tracked through structured scenario planning exercises, with findings being incorporated into the enterprise risk management framework • Domestic sourcing and local value chains are being strengthened to reduce dependence on imports vulnerable to geopolitical shocks • The Company engages with industry associations and regulatory authorities to remain updated on applicable sanctions frameworks and trade compliance obligations	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.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

c. Web Link of the Policies, if available

S. No.	Name of the Policy	Link to Policy	Applicable NGBRC Principle(s)
1	Anti Bribery & Anti Corruption Policy	https://www.prismjohnson.in/wp-content/uploads/2025/01/Anti-Bribery-and-Corruption-Policy.pdf	P1
2	Risk Management Policy	https://www.prismjohnson.in/wp-content/uploads/2026/02/Risk-Management-Policy-Last-Reviewed-on-February-6-2026.pdf	P1
3	Remuneration Policy	https://www.prismjohnson.in/wp-content/uploads/2025/02/Remuneration-Policy_Updated.pdf	P3
4	Dividend Distribution Policy	https://www.prismjohnson.in/wp-content/uploads/2023/01/Dividend-Distribution-Policy.pdf	P1
5	Related Parties Transaction Policy	https://www.prismjohnson.in/wp-content/uploads/2026/02/RPT-Policy-Updated-as-on-February-6-2026.pdf	P1
6	Familiarisation Program for Independent Directors	https://www.prismjohnson.in/wp-content/uploads/2025/04/Details-of-Familiarisation-Programme-for-Independent-Directors.pdf	P4
7	Material Susbsidary Policy	https://www.prismjohnson.in/wp-content/uploads/2025/02/Policy-on-Material-Subsidiaries.pdf	P1
8	Policy for Determining Materiality for Disclosures	https://www.prismjohnson.in/wp-content/uploads/2025/02/Policy-for-determining-of-Materiality-of-Disclosures-new.pdf	P1
9	CSR Policy	https://www.prismjohnson.in/wp-content/uploads/2023/01/PJL-CSR-Policy_2021.pdf	P4, P8
10	Vigil Mechanism / Whistle Blower Policy	https://www.prismjohnson.in/wp-content/uploads/2023/01/Whistle-Blower-Policy.pdf	P1
11	Policy on Prohibition of Sexual Harassment of Women at Workplace	https://www.prismjohnson.in/wp-content/uploads/2022/12/POSH-Policy.pdf	P3, P5
12	Child Labour Policy	https://www.prismjohnson.in/wp-content/uploads/2024/02/Human-Rights-Policy-30th-Jan-2024.pdf	P5
13	Conflict of Interest	https://www.prismjohnson.in/wp-content/uploads/2024/02/Code-of-Conduct-for-Employees.pdf	P1
14	Gift Policy	https://www.prismjohnson.in/wp-content/uploads/2025/01/Anti-Bribery-and-Corruption-Policy.pdf	P1

S. No.	Name of the Policy	Link to Policy	Applicable NGBRC Principle(s)
15	Human Rights / Grievance Redressal	https://www.prismjohnson.in/wp-content/uploads/2024/02/Human-Rights-Policy-30th-Jan-2024.pdf	P5, P4
16	Diversity & Inclusion Policy	https://www.prismjohnson.in/wp-content/uploads/2023/07/Diversity-and-Inclusion-Policy.pdf	P3, P5, P8
17	Non-Discrimination Policy	https://www.prismjohnson.in/wp-content/uploads/2023/07/Diversity-and-Inclusion-Policy.pdf	P5
18	Cyber Security & Data Privacy	https://www.prismjohnson.in/wp-content/uploads/2024/02/PJL-Cyber-Security-Policy-15-th-Feb24.pdf	P9
19	Supplier Code of Conduct	https://www.prismjohnson.in/wp-content/uploads/2023/03/Supplier-Code-of-Conduct.pdf	P2, P5
20	Business Responsibility & Sustainability Policy	https://www.prismjohnson.in/wp-content/uploads/2025/01/Business-Responsibility-and-Sustainability-Policy.pdf	P1 to P9 (All)
21	Environment Policy	https://www.prismjohnson.in/wp-content/uploads/2025/01/Environment-Policy.pdf	P6
22	Energy Policy	https://www.prismjohnson.in/wp-content/uploads/2025/01/Energy-Policy.pdf	P6
23	Archival Policy	https://www.prismjohnson.in/wp-content/uploads/2023/01/Archival-Policy.pdf	P1
24	Code of Practises and Procedures for Fair Disclosures of UPSI	https://www.prismjohnson.in/wp-content/uploads/2025/06/Practices-and-Procedures-for-Fair-Disclosure-of-UPSI_Updated-as-on-June-10-2025.pdf	P1
25	Board Diversity Policy	https://www.prismjohnson.in/wp-content/uploads/2023/01/Board-Diversity-Policy.pdf	P1, P3
26	Tax Policy	https://www.prismjohnson.in/wp-content/uploads/2024/02/Tax-Policy-31st-Jan-24.pdf	P1
27	Policy on Equal Opportunity	https://www.prismjohnson.in/wp-content/uploads/2023/07/Diversity-and-Inclusion-Policy.pdf	P5, P3
28	Health and Safety Policy	https://www.prismjohnson.in/wp-content/uploads/2024/02/OHS-Policy-29-Jan-2024.pdf	P3
29	No Forced or Compulsory Labour Policy	https://www.prismjohnson.in/wp-content/uploads/2024/02/Human-Rights-Policy-30th-Jan-2024.pdf	P5
30	Performance Evaluation of Directors	https://www.prismjohnson.in/wp-content/uploads/2023/01/Policy-for-Performance-Evaluation-of-Directors.pdf	P1, P3
31	Sustainable Procurement Policy	https://www.prismjohnson.in/wp-content/uploads/2025/01/Sustainable-Procurement-Policy.pdf	P2, P6
32	Artificial Intelligence (AI) & Machine Learning (ML) Policy	https://www.prismjohnson.in/wp-content/uploads/2026/01/PJL-AI-Policy-7th-Jan-2026.pdf	P1, P9
33	Code of Conduct for Directors	https://www.prismjohnson.in/wp-content/uploads/2022/12/Code-of-Conduct-for-Directors.pdf	P1

S. No.	Name of the Policy	Link to Policy	Applicable NGBRC Principle(s)
34	Code of Conduct for Independent Directors	https://www.prismjohnson.in/wp-content/uploads/2022/12/Code-of-Conduct-for-Independent-Directors.pdf	P1
35	Code of Conduct for Employees	https://www.prismjohnson.in/wp-content/uploads/2024/02/Code-of-Conduct-for-Employees.pdf	P1
36	Information Security Policy (ISMS)	https://www.prismjohnson.in/wp-content/uploads/2025/01/Information-Security-Policy.pdf	P9
37	Biodiversity Policy	https://www.prismjohnson.in/wp-content/uploads/2024/02/Biodiversity-Policy.pdf	P6
38	Stakeholder Engagement Policy	https://www.prismjohnson.in/wp-content/uploads/2025/01/Stakeholder-Engagement-Policy.pdf	P4

2.	**Whether the entity has translated the policy into procedures. (Yes / No)**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	**Do the enlisted policies extend to your value chain partners? (Yes/No)**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.

The Company has adopted and continues to adhere to a range of nationally and internationally recognised certifications, standards and eco-labels across its business verticals, aligned with the applicable principles of the BRSR framework. The details are as follows:

- Prism Cement operates in compliance with globally accepted management system standards, including ISO 9001:2008 for quality management, ISO 45001:2018 for Occupational health and safety, SA 8000:2008 for Social accountability, ISO 50001:2011 for Energy management, ISO 14001:2004 for Environmental management, ISO 27001:2022 for Information security management system and ISO 22000:2018 for Food Safety management system
- H & R Johnson (India) (HRJ) has implemented certifications such as ISO 9001:2008, ISO 45001:2018, ISO 50001:2011 and ISO 14001:2004, alongside green building and sustainability-focused certifications including IGBC, GRIHA and GreenPro.
- Prism RMC adheres to applicable Bureau of Indian Standards (BIS) requirements and has also secured GreenPro certification, reinforcing its commitment to sustainable product standards.

These certifications collectively demonstrate the Company's commitment to maintaining high standards of quality, environmental stewardship, energy efficiency, occupational health and safety, and social responsibility across its operations.

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company has established defined commitments across environmental, social and governance priorities to support responsible and sustainable business practices. Governance is anchored in a structured framework that promotes transparency, accountability, and ethical conduct, reinforced through a defined code of conduct and periodic employee sensitisation. From an environmental perspective, the Company is working to lower its greenhouse gas emissions by increasing the share of renewable energy in its power consumption mix. It is also adopting alternative fuels and raw materials to reduce its overall environmental impact. Water stewardship remains a focus area, with measures such as water recycling and groundwater recharge implemented to minimise freshwater dependence and improve resource efficiency. In line with circularity objectives, processes have been put in place to limit waste generation and promote the reuse or recycling of non-hazardous industrial waste, including broken tiles and process residues. On the social front, the Company continues to focus on building an inclusive and diverse workplace, supported by targeted skilling and employment initiatives for its workforce.
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company has made steady progress across its environmental and social priorities during 2025-26, with notable improvements across its three divisions. At Prism Cement, the share of renewable energy in total power consumption rose from around 32% in 2024-25 to 32.6% in 2025-26, supported by continued expansion of solar capacity. The Thermal Substitution Rate (TSR) stood at 4.15% in 2025-26, reflecting sustained use of alternative fuels and raw materials. Water stewardship remained a priority, with rainwater harvesting and wastewater recycling initiatives delivering continued gains, while a substantial share of non-hazardous waste was diverted from landfills through co-processing and routing to authorised recyclers. On the social side, Prism Cement maintained its focus on inclusive hiring and continued to invest in regular training programmes spanning health and safety as well as broader ESG topics. At H & R Johnson (India), energy intensity in tile manufacturing has fallen by approximately 5.19% over the four years from the 2021-22 baseline. Water management has also strengthened, with rainwater harvesting accounting for a growing share of total water consumption during the same period. At Prism RMC, water intensity has improved by 7% compared to the 2022-23 baseline. Energy intensity, however, has edged up marginally by around 1% to 2.71 kWh/m^3 over the same baseline year, an area the Division will continue to focus on going forward.

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements

As a key participant in the building materials industry, we remain cognizant of our responsibility in contributing to a more sustainable and resilient future. Anchored in our commitment to responsible growth, we continue to strengthen our operational practices, innovate across value chains and deliver solutions that are aligned with the evolving expectations of our stakeholders, customers and communities.

Our sustainability approach is structured around four strategic pillars, namely Creating Stakeholder Value, Safeguarding the Environment, Employee Well-being and Growth, and Supporting Communities. These pillars serve as the foundation of our ESG agenda and guide our efforts towards long-term, inclusive and responsible development. We also recognise that operating in the building materials sector brings with it a distinct set of ESG challenges. The industry is inherently resource and energy intensive, with significant dependence on natural resources such as limestone, clay, sand, and water, and exposure to climate related risks including water stress in several of our operating regions. Managing water responsibly, improving resource efficiency, reducing reliance on virgin raw materials, and lowering the carbon footprint of our processes therefore remain ongoing priorities. We continue to address these challenges through investments in alternative fuels and raw materials, expansion of renewable energy, rainwater harvesting and wastewater recycling, circular use of industrial by products, and progressive decarbonisation of our manufacturing footprint.

During 2025-26, we continued to advance our environmental priorities with a focused approach towards decarbonisation and resource efficiency. As part of our renewable energy initiatives, we further expanded our solar power capacity across our cement operations. Consequently, approximately 32.7% of Prism Cement's total power requirement was met through green and renewable sources, including Waste Heat Recovery Systems (WHRS). We also enhanced the utilisation of alternative Raw Materials and fuels (AFR), resulting in a Thermal Substitution Rate (TSR) of 4.15% in 2025-26. Additionally, there is significant reduction in emission intensity (Scope 1 and Scope 2) over the assessment period.

Our commitment to environmental stewardship is further reflected in our afforestation efforts, with the plantation of approximately 57,000 trees during the year, contributing to biodiversity conservation and ecological balance.

On the social front, we remain steadfast in our commitment to inclusive and community centric development. During 2025-26, we invested Rs. 0.77 Crores towards CSR initiatives, with a continued focus on the communities surrounding our Satna plant. Our interventions spanned key areas including rural infrastructure development, healthcare and hygiene, education, environmental sustainability, water conservation, access to safe drinking water, disaster relief and broader social welfare. As we progress ahead, we remain guided by our core objective, to build responsibly, grow sustainably and create enduring value for all stakeholders, while ensuring that our growth journey remains inclusive and equitable.

8.	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**	DIN No: 00515412 Name: Vijay Aggarwal Designation: Managing Director Telephone no: + 91-22-61042200 Email Id: investor@prismjohnson.in
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. At Prism Johnson, the sustainability governance framework is overseen by the Risk Management Committee of the Board, which reviews the Company's progress on its sustainability priorities and monitors how environmental and social risks are being addressed. The Executive Committee of the Company is responsible for developing and guiding the overall sustainability strategy.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was under taken 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	The Risk Management Committee, a Committee of the Board, is responsible for reviewing the Company's performance in relation to the above policies.									Quarterly								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Executive Committee of the Company reviews compliance with applicable statutory requirements.									Quarterly								

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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.	Dhir & Dhir Associates, an eminent Law Firm, has assessed the effectiveness & operationalisation of the Policies. The evaluation was conducted based on the functionality of the policies and SOPs followed. Additionally, department heads and business heads periodically review and revise the policies, which are then approved by the management or Board.								

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

ESSENTIAL INDICATORS

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

Segment	Total Number of training and awareness programmes held	Topics/ principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	4	BRSR Training covering all nine principles of NGRBC, Cyber-security awareness, Enterprise risk management, POSH, Human rights, Health & safety and UN WASH	100%
Key Managerial Personnel	2		100%
Employees other than BoD and KMPs	838		56%
Workers	1194		60%

Note: Board of Directors excludes Independent & Non-Executive Directors

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

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

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
Not Applicable	

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

The Company has implemented a zero tolerance Anti-Bribery and Anti-Corruption Policy to maintain high standards of integrity, transparency, and ethical conduct across its operations. The policy applies to employees, directors, contractors, vendors, and business partners, and is aligned with applicable legal requirements. It establishes clear procedures to identify, prevent, and report instances of bribery or corruption, while promoting ethical conduct through training and awareness initiatives. At Prism Cement, biannual training sessions are conducted to reinforce these principles, while HRJ mandates ethics and compliance training for its workforce. Additionally, the Management Assurance Team carries out periodic vendor checks on a sample basis to verify adherence to the Company's anti-bribery and anti-corruption standards across the supply chain.

Oversight of the policy is supported by a designated Vigilance Officer and the Executive Committee, ensuring accountability in its implementation. The Company also promotes whistleblowing and provides safeguards against retaliation, supported by mechanisms for reporting, monitoring, and periodic review of the policy.

Further details on the ABAC Policy are available at: https://www.prismjohnson.in/wp-content/uploads/2025/01/Anti-Bribery-and-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:

Particulars	2025-26	2024-25
Directors	Nil	Nil
KMPs		
Employees		
Workers		

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

Particulars	2025-26		2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	Nil	None	Nil	None
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	None	Nil	None

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.

There have been no fines/ penalties/actions taken by regulators/law enforcement agencies/judicial institutions, pertaining to cases of corruption and conflicts of interest.

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

Particulars	2025-26	2024-25
Number of days of accounts payables	66	69

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		2025-26	2024-25
Concentration of Purchases	a.	Purchases from Trading houses as % of total purchases	-	-
	b.	Number of trading houses where purchases and 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	94.1%	62.8%
	b.	Number of dealers/distributors to whom sales are made	7,500	6,193
	c.	Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	9.4%	4.4%
Share of RPTs in	a.	Purchases (Purchases with related parties/Total Purchases)	11.7%	13.4%
	b.	Sales (Sales to related parties/Total Sales)	0.5%	0.6%
	c.	Loans & advances (Loans & advances given to related parties/Total loans & advances)	97.4%	98.2%
	d.	Investments (Investments in related parties/Total Investments made)	95.7%	99.9%

For the purpose of this report, trading house refers to a business entity that facilitates international trade by acting as an intermediary between buyers and sellers across countries.

LEADERSHIP INDICATORS

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

Total number of awareness programmes held	Topic/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	Principles of BRSR	45%*

** Information includes only for critical suppliers*

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

The Company's Code of Conduct for Board members and senior management addresses conflict of interest through defined guidelines. It outlines situations that may give rise to a conflict and specifies activities that are to be avoided by Directors and senior management. The framework enables identification and appropriate management of such conflicts within the Board and senior management.

Link - https://www.prismjohnson.in/wp-content/uploads/2022/12/Code-of-Conduct-for-Directors.pdf

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

ESSENTIAL INDICATORS

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

Category	2025-26	2024-25	Details of Improvements in environmental and social impacts
R&D	-	-	-
Capex	₹ 132.80 Crores (31%)	₹ 120.26 Crores (34%)	The investments made by the Company towards the construction, modernization, expansion and upgradation of manufacturing facilities, infrastructure, plant and machinery, renewable energy projects, pollution control systems and other sustainability-related initiatives.

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

Yes. The Company follows a responsible sourcing approach and has implemented a Supplier Code of Conduct that defines expectations relating to business ethics, environmental responsibility, and labour and human rights. Suppliers are required to formally acknowledge these requirements by submitting a signed copy of the Code to the Company. To strengthen ESG integration within its supply chain, the Company has introduced a Supply Chain Sustainability Assessment Framework. This framework is currently being used to assess the ESG performance of key critical suppliers and to evaluate their alignment with the Company's broader sustainability objectives. The Company also undertakes periodic social performance assessments of suppliers in line with SA 8000 standards, with a focus on identifying risks related to labour practices and human rights. Key suppliers undergo structured evaluations and audits, where risks are categorised as low, medium, or high and potential impacts are identified. Based on the assessment outcomes, the Company engages with suppliers to implement corrective action plans to address the identified risks. Suppliers are subsequently assigned performance ratings, and follow up assessments are conducted periodically to monitor continued compliance.

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

As of March 31, 2026, 94% of critical suppliers had signed the Supplier Code of Conduct, accounting for approximately 51% of the Company's total raw material procurement during 2025-26.

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.**

Plastic waste, including packaging: Prism Cement has developed an Extended Producer Responsibility strategy in line with the Plastic Waste Management Rules, 2016. The strategy focuses on the collection, recycling, and environmentally sound disposal of plastic packaging waste generated across operations. Implementation is carried out in collaboration with certified EPR vendors. Prism Cement has also introduced recycled cement bags to reduce reliance on virgin plastic.

E waste: E waste generated from the use of laptops, IT peripherals, and other electronic equipment is managed through responsible disposal channels. This includes disposal through government registered recyclers and participation in exchange programmes offered by equipment providers.

Hazardous waste: Hazardous waste generated at the facilities is handled and processed through vendors authorised by the State Pollution Control Board, in accordance with applicable environmental regulations.

Other waste: Non-hazardous waste generated across operations is managed through SPCB authorised vendors. Biodegradable waste is further processed into Alternative Fuels and Raw Materials, contributing to the Company's circular economy initiatives.

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.**

EPR is applicable to the operations of Prism Cement. The Company has developed an EPR plan and has partnered with SPCB authorised recyclers to fulfil its EPR related requirements.

LEADERSHIP INDICATORS

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

NIC Code	Name of Product/ Service	% of total Turnover Contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
LCA is currently not performed for our products. The Company is looking to undertake the same as per requirements in the coming years.					

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

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

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

Indicate input material	Recycled or re-used input material to total material	
	2025-26	2024-25
	-	-

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:**

Category	2025-26			2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous Waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

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 percentage of products sold) for each product category
	-

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)	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	3,571	3,571	100%	3,571	100%	-	-	-	-	-	-
Female	218	218	100%	218	100%	218	100%	-	-	-	-
Total	**3,789**	**3,789**	**100%**	**3,789**	**100%**	**218**	**5.75%**	**-**	**-**	**-**	**-**
Other than Permanent Employees											
Male	432	432	100%	432	100%	-	-	-	-	-	-
Female	17	17	100%	17	100%	17	100%	-	-	-	-
Total	**449**	**449**	**100%**	**449**	**100%**	**17**	**3.79%**	**-**	**-**	**-**	**-**

** Day care facilities are provided, wherever applicable in line with the regulations*

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

Category	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	1,014	1,014	100%	1,014	100%	-	-	-	-	-	-
Female	0	0	0	0	0	-	-	-	-	-	-
Total	**1,014**	**1,014**	**100%**	**1,014**	**100%**	**-**	**-**	**-**	**-**	**-**	**-**
Other than Permanent Workers#											
Male	4,500	4,500	100%	4,500	100%	-	-	-	-	-	-
Female	113	113	100%	113	100%	113	100%	-	-	-	-
Total	**4,613**	**4,613**	**100%**	**4,613**	**100%**	**113**	**100%**	**-**	**-**	**-**	**-**

** Day care facilities are provided, wherever applicable in line with the regulations.*

 # Vendors and contractors are required to adhere with the statutory compliances as per applicable regulations.

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

Category	2025-26	2024-25
Cost incurred on well-being measures as a % of total revenue of the Company	0.4%	0.4%

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

Benefits	2025-26			2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	3%	55%	Yes	3%	2%	Yes

3. Accessibility of workplaces

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

Yes, the Company complies with the provisions of the Rights of Persons with Disabilities Act, 2016, wherever applicable.

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

The Company follows an equal opportunity approach and has implemented a Diversity and Inclusion Policy. The policy prohibits discrimination on grounds such as gender, caste, race, religion, ethnicity, and disability, among others. Recruitment at the Company is based on merit based principles. The Diversity and Inclusion Policy reflects the Company's commitment to building a diverse and inclusive workplace and is available on the Company's website at: https://www.prismjohnson.in/wp-content/uploads/2023/07/Diversity-and-Inclusion-Policy.pdf

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

Gender	Permanent Employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	-	-	-	-
Female	75%	75%	-	-
Total	**75%**	**75%**	**-**	**-**

Note: No Male employee or worker availed parental leave during 2025-26

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.

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes. The Company has established an employee grievance redressal mechanism through which employees can formally raise concerns. Employee related policies including the Anti-Bribery and Anti-Corruption Policy, Whistle Blower Policy, Diversity and Inclusion Policy, POSH Policy, Human Rights Policy, Stakeholder Engagement Policy, and Occupational Health and Safety Policy outline the process and designated channels for reporting grievances. These policies are available on the Company's website.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	2025-26			2024-25		
	Total employees / workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	**3,789**	**0**	**0%**	**4,007**	**0**	**0%**
Male	3,571	0	0%	3,754	0	0%
Female	218	0	0%	253	0	0%
Total Permanent Worker	**1,014**	**757**	**75%**	**1,139**	**842**	**74%**
Male	1,014	757	75%	1,139	842	74%
Female	0	0	0%	0	0	0%

8. Details of training given to employees and workers:

Category	2025-26					2024-25				
	Total (A)	On Health and Safety measures		On Skill upgradation		Total (D)	On Health and Safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	4,003	1,499	37%	1361	34%	3,754	1,872	50%	3,094	82%
Female	235	56	24%	54	23%	253	65	26%	158	62%
Total	**4,238**	**1,555**	**37%**	**1415**	**33%**	**4,007**	**1,937**	**48%**	**3,252**	**81%**
Workers										
Male	5,514	3,285	60%	878	16%	6,072	4,281	71%	3,357	55%
Female	113	15	13%	5	4%	193	118	61%	48	25%
Total	**5,627**	**3,300**	**59%**	**883**	**16%**	**6,265**	**4,399**	**70%**	**3,405**	**54%**

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

Category	2025-26			2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	3,571	3,485	98%	3,754	3,225	86%
Female	218	212	97%	253	197	78%
Total	**3,789**	**3,697**	**98%**	**4,007**	**3,422**	**85%**
Workers*						
Male	1,014	1,014	100%	1,139	880	77%
Female	0	0	0%	0	0	0%
Total	**1,014**	**1,014**	**100%**	**1,139**	**880**	**77%**

**Includes only permanent workers and employees.*

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 implemented an Occupational Health and Safety Management system across its operations. The plants of Prism Cement and HRJ are certified under ISO 45001:2018, while the plants in the RMC division operate under a structured internal 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 by the entity?

Standard operating procedures have been established to define safety protocols for operations identified as high risk. The Company also carries out regular assessments of routine and non-routine activities, reviews past incidents, and evaluates potential emergency scenarios. Annual inspections are conducted at plant locations to assess the condition and performance of tools, machinery, and related infrastructure. Safety sign boards are displayed at prominent locations within the plants to reinforce awareness and safe practices. Dedicated site level safety committees operate at plant locations and are responsible for conducting Hazard Identification and Risk Assessments. In addition, manufacturing facilities undertake Hazard and Operability studies to identify operational risks and implement suitable mitigation measures.

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 maintains a system for reporting hazards and near miss incidents, enabling both permanent and contractual employees and workers to raise such observations in a timely manner. A near miss refers to an incident that had the potential to cause injury or damage but did not occur. These instances are reviewed with the same level of importance as actual accidents, as they help identify underlying risks and support preventive action. Employees and workers are encouraged to report all hazards and near miss situations, even in cases where no injury or damage has taken place, as such reporting helps detect potential risks at an early stage and prevent future incidents.

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

Yes. The Company ensures that all eligible employees and workers are provided with ESI cards, allowing them and their families to avail benefits at designated hospitals. In addition, the Company provides benefits such as health care insurance, Group Personal Accident insurance, life insurance, and disability coverage to employees and permanent workers.

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

Safety Incident/Number	Category*	2025-26	2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.44	0.14
Total recordable work-related injuries	Employees	0	0
	Workers	6	2
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	1

**Workers includes both permanent and other than permanent workers.*

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

The Company has implemented Occupational Health and Safety Management systems across all plants as part of its commitment to maintaining a zero accident and injury free workplace. To support the effective implementation of safety policies and management systems, Safety Governance Committees have been constituted across business divisions. These committees oversee safety practices at manufacturing locations, while site level safety committees conduct Hazard Identification and Risk Assessment evaluations. Manufacturing facilities also undertake Hazard and Operability studies to identify potential hazards and determine appropriate mitigation measures. Standard operating procedures have been established to guide safety practices for operations identified as high risk.

The Company conducts regular safety training programmes for employees and contract workers, designed in line with job roles and site specific risks. Gate safety meetings, toolbox talks, and mock drills are organised periodically to strengthen safety awareness and ensure preparedness for emergency situations. In addition, specialised training sessions are conducted for high risk activities such as working at heights, confined space entry, and handling of hazardous materials.

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

Category	2025-26			2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	Not Applicable	0	0	Not Applicable
Health & Safety	0	0	Not Applicable	0	0	Not Applicable

14. Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	Cement- 100% HRJ- 100% RMC- 100%
Working Conditions	Cement- 100% HRJ- 100% RMC- 100%

Note: The Company regularly conducts health and safety assessments in accordance with the requirements of IS 14489 Safety Audit Standards to evaluate compliance, identify improvement opportunities and strengthen workplace safety practices.

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 prioritises the health, safety, and well-being of its employees, contract workers, and other stakeholders across its operations. The Company undertakes periodic safety audits, risk assessments, and health evaluations to identify potential hazards and address them proactively. Where safety related incidents have occurred, corrective measures have been implemented promptly. These actions include conducting root cause analysis, rectifying unsafe conditions, and introducing preventive steps such as process improvements and reinforcement of safety protocols. To strengthen safety awareness, regular training programmes, awareness sessions, and toolbox talks are conducted across different levels of the organisation.

Based on the findings from health and safety assessments, relevant policies and procedures are periodically reviewed and updated to address emerging risks or concerns. The Company continues to invest in infrastructure, systems, and capacity building to maintain high standards of occupational health and safety and to provide a safe working environment.

LEADERSHIP INDICATORS

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

   All employees are covered under Personal Accident and Term Life insurance policies, while workers are provided with Personal Accident coverage.

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

   As a principal employer, our Company is committed to ensuring that all statutory dues are properly deducted and deposited by our value chain partners. The Company adheres to statutory compliances, including those related to minimum wages, wage payments, provident fund, and employee's state insurance corporation. Compliance is maintained through timely remittance of contributions by value chain partners. These payment receipts are reviewed by PJL as an integral part of the payment process.

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

Category	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	2025-26	2024-25	2025-26	2024-25
Employees	0	0	0	0
Workers	0	1	0	0

The Company provided compensation to the family of the deceased worker.

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

   At present, the Company does not have a formal transition assistance programme for employees approaching retirement. However, based on business requirements, retired employees may be engaged as consultants to leverage their experience and expertise.

5. **Details on assessment of value chain partners:**

Category	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	96%*
Working Conditions	

** Information includes about critical suppliers of the Company*

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

   Based on assessments conducted across the Company's critical suppliers, partners were classified into high, medium, and low risk categories on parameters relating to health and safety practices and working conditions. Targeted training sessions on these parameters were provided to the high and medium risk value chain partners to strengthen their awareness and capabilities, and to support corrective measures where required.

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 engages with stakeholders who are impacted by its operations or who may influence its activities. A structured process is in place to identify key stakeholders, undertake stakeholder analysis, and define appropriate engagement approaches. Engagement is carried out through a combination of formal and informal channels, enabling the Company to understand stakeholder priorities and sustainability related concerns.

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 & Marginalised Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers and Dealers	No	**Community Meetings:** Dealer and distributor conventions, Seminars and workshops **Other:** Customer satisfaction surveys, Grievance redressal forums	Need Basis	• Customer satisfaction, loyalty, and retention • Product quality and safety standards • Development of new products in response to market requirements • Fair and competitive pricing practices • Prompt and effective resolution of customer complaints • Clear product labelling and provision of adequate product information
Government and Regulatory Bodies	No	**Website:** Annual Report and requisite disclosures, Notices and circulars **Others:** Policy advocacy forums, Compliance reports	Need Basis	• Engagement with government and regulatory authorities to ensure compliance with applicable laws and regulations • Product safety requirements • Product quality and standards • Employee health and safety • Representation of industry issues and labour related reforms

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	**Emails:** Newsletters, Periodical e-bulletins **Community Meetings:** Workshops, events, and seminars **Other:** Various trainings held throughout the year, Performance evaluation, Employee satisfaction surveys, Grievance redressal and self-service portals	Need Basis	• Company policies and internal procedures • Supportive and enabling work environment • Career guidance and opportunities for growth • Personal and professional development • Diversity and equal opportunity at the workplace • Health and wellbeing of employees • On the job training initiatives • Skill development programmes
Suppliers and Service Providers	No	**Community Meetings:** Meetings with contractors/ vendors, Seminars and workshops, Supplier feedback survey	Need Basis	• Inclusion and engagement of local suppliers • Timely payments to suppliers • Transparent and responsible supply chain practices • Enhancing logistics efficiency and operations • Supplier financial stability, reputation, and quality of services
Investors	No	**Community Meetings:** Annual General Meetings, Investor interactions **Email:** Postal Ballots, Annual Report **Website:** Quarterly results and presentations, Annual Report and Sustainability Report, Postal Ballots, SEBI LODR Disclosures	Quarterly/Annually/ Need Basis	• Business growth supported by the Company's operational, financial, and sustainability strategies • Timely disclosure of financial information • Market positioning and competitive performance • Effective corporate governance practices • Timely dividend payments, resolution of shareholder grievances, and improving awareness on ease of doing business

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Local Communities	Yes	**Community Meetings:** Awareness programmes **Others:** Social media channels, Sponsorships, CSR activities	Need Basis	• Building and maintaining strong relationships with local communities • Assessing the needs and priorities of local communities • Implementation of CSR initiatives
Board of Directors	No	**Community Meetings:** Board/ ERM/Committee meetings, Annual General Meeting, Familiarisation Programme **Website:** Annual Report and disclosures **Other:** Evaluation of Board, Board Committees and Individual Directors	Quarterly/Annually	• Long term and sustainable business growth • Strong corporate governance practices • Development of business strategy, risk management, and implementation of key actions • Investor engagement and relations
Industry Associations	No	**Community Meetings:** Conferences, Technology exhibitions meetings, Events, and seminars, Forums and workshops	Need Basis	• Engagement in policy advocacy • Continuous innovation and alignment with industry developments • Maintaining product and service quality standards • Collaboration among businesses to support overall industry growth

LEADERSHIP INDICATORS

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**
   The Company considers stakeholder feedback in its decision making processes. When concerns are raised, consultations are undertaken with relevant stakeholders and, where required, escalated to the Board for further deliberation. This process supports balanced decision making and alignment with stakeholder interests.

2. **Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**
   At present, the Company does not undertake stakeholder consultations for identifying and managing environmental and social issues. The Company plans to evaluate and incorporate this approach in line with evolving requirements.

3. **Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalised stakeholder groups.**
   No such instances were reported during the period under review.

   PJL's CSR initiatives are implemented in line with the Company's CSR Policy and are designed to benefit the communities in and around its areas of operation, with a focus on addressing local development needs in an inclusive and equitable manner.

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	2025-26			2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	3,789	303	8%	4,007	1,508	38%
Other than permanent	449	0	0%	-	-	-
Total Employees	**4,238**	**303**	**7%**	**4,007**	**1,508**	**38%**
Workers						
Permanent	1,014	72	7%	1,139	640	56%
Other than permanent	4,613	235	5%	5,126	348	7%
Total Workers	**5,627**	**307**	**5%**	**6,265**	**988**	**16%**

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

Category	2025-26					2024-25				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	**3,789**	**0**	**0%**	**3,789**	**100%**	**4,007**	**0**	**0%**	**4,007**	**100%**
Male	3,571	0	0%	3,571	100%	3,754	0	0%	3,754	100%
Female	218	0	0%	218	100%	253	0	0%	253	100%
Other than Permanent	**449**	**0**	**0%**	**449**	**100%**	**-**	**-**	**-**	**-**	**-**
Male	432	0	0%	432	100%	-	-	-	-	-
Female	17	0	0%	17	100%	-	-	-	-	-
Workers										
Permanent	**1,014**	**30**	**3%**	**984**	**97%**	**1,139**	**34**	**3%**	**1,105**	**97%**
Male	1,014	30	3%	984	97%	1,139	34	3%	1,105	97%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than Permanent	**4,613**	**2,882**	**62%**	**1731**	**38%**	**5,126**	**3,795**	**74%**	**1,331**	**26%**
Male	4,500	2,847	63%	1,653	37%	4,933	3,630	74%	1,303	26%
Female	113	35	31%	78	69%	193	165	85%	28	15%

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

a. Median remuneration/wages:

Category	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category (₹)	Number	Median remuneration/ Salary/ Wages of respective category (₹)
Board of Directors (BoD)*	4	3,93,20,796	0	-
Key Managerial Personnel	3	1,65,26,448	0	-
Employees other than BoD and KMP#	3,565	36,93,542	218	33,28,624
Workers#	1,014	14,42,501	0	-

Note: One Executive Director has been included as Board Member w.e.f. March 2, 2026 and as KMP upto March 1, 2026

**Information has been provided as of March 31, 2026; Non-Executive Directors are not considered*

#The information provided is only for Permanent Employees and Workers.

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

Category	2025-26	2024-25
Gross wages paid to females as % of total wages	3.9%	4.2%

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. Human rights related matters are overseen by the HR department in coordination with the Company's senior management. In addition, procurement teams across business divisions are responsible for ensuring that value chain partners acknowledge and adhere to the labour and human rights principles outlined in the Company's Supplier Code of Conduct.

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

The Company's Human Rights Policy is aligned with internationally recognised frameworks such as the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work, the International Declaration of Human Rights, the UN Convention on the Rights of the Child, and applicable local regulations. The policy applies to the Company's employees as well as its value chain partners. Under the policy, any human rights related grievances may be reported to the HR department In addition, the Supplier Code of Conduct provides a channel for raising concerns related to labour and human rights within the value chain. Both policies include mechanisms for reporting issues, complaints, or grievances. Further, Prism Cement has established a grievance redressal mechanism in line with SA 8000 certification requirements, which includes a defined escalation matrix for addressing reported concerns.

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

Category	2025-26			2024-25		
	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	1	0	Resolved through the conciliation route in accordance with the prescribed procedures under the POSH Act	1	0	Resolved through the conciliation route in accordance with the prescribed procedures under the POSH Act
Discrimination at workplace	0	0	Not Applicable	0	0	Not Applicable
Child Labour	0	0	Not Applicable	0	0	Not Applicable
Forced Labour/ Involuntary Labour	0	0	Not Applicable	0	0	Not Applicable
Wages	0	0	Not Applicable	0	0	Not Applicable
Other Human Rights related issues	0	0	Not Applicable	0	0	Not Applicable

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

Category	2025-26	2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	1
Complaints on POSH as a % of female employees / workers	0.2%	0.2%
Complaints on POSH upheld	1	1

During 2025-26, complaint received was resolved through the conciliation route in accordance with the prescribed procedures under the POSH Act.

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

The Company's whistle blower mechanism includes strict confidentiality measures to protect the identity of the complainant. Whistle blower cases, if any, are reported to the Chairman of the Company, the Chairperson of the Audit Committee, and the Corporate Governance Cell. The Company has also implemented a POSH Policy for the prevention, prohibition, and redressal of sexual harassment at the workplace. Internal Complaints Committees have been constituted on a zonal basis to address complaints and conduct investigations in a fair and impartial manner while maintaining confidentiality throughout the process. To strengthen awareness, the Company conducted regular training sessions during the year to familiarise employees with its policies on discrimination and harassment. This included POSH training sessions conducted in local languages to reach workers at plant locations.

9. Do human rights requirements form part of your business agreements and contracts?

Yes. The Company requires its value chain partners to provide a written acknowledgement of the Supplier Code of Conduct, which outlines key ESG principles, including those relating to labour and human rights.

10. Assessments for the year:

Category	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced/involuntary labour	100%
Sexual Harassment	100%
Discrimination at workplace	100%
Wages	100%
Others-Please Specify	Not Applicable

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

The Company conducted a Human Rights Assessment for all its plants during 2025-26, and none of the plants reported any human rights violations related to child labour, forced or involuntary labour, discrimination at workplace etc.

LEADERSHIP INDICATORS

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

No significant grievances or complaints have led to changes in existing business processes. The Company continues to follow an open door policy, enabling ongoing communication and feedback from employees and stakeholders to identify potential improvements.

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

All three divisions of Company are covered for annual Human Rights due-diligence.

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

Yes, the Company complies with the provisions of the Rights of Persons with Disabilities Act, 2016, wherever applicable.

4. Details on assessment of value chain partners:

Category	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	96%*
Discrimination at workplace	
Child Labour	
Forced Labour / Involuntary Labour	
Wages	
Others- Please specify	

** Information includes about critical suppliers of the Company*

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

Based on assessments conducted across the Company's critical suppliers, partners were classified into high, medium, and low risk categories on parameters relating to health and safety practices and working conditions. Targeted training sessions on these parameters were provided to the high and medium risk value chain partners to strengthen their awareness and capabilities, and to support corrective measures where required.

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:

Particulars	2025-26	2024-25
Revenue from operations (in ₹)	7,307.36	6,725.69

Parameter	2025-26 (In Gigajoules)	2024-25 (In Gigajoules)
From renewable sources		
Total electricity consumption (A)*	1,91,976	5,63,187
Total fuel consumption (B)	11,11,405	10,87,638
Energy consumption through other sources (C)	-	-
Total Energy consumption from renewable sources (A+B+C)	**13,03,381**	**16,50,825**
From non-renewable sources		
Total electricity consumption (D)	13,07,814	13,05,598
Total fuel consumption (E)	1,51,90,490	1,44,95,544
Energy consumption through other sources (F)	-	-
Total Energy consumption from non-renewable sources (D+E+F)	**1,64,98,304**	**1,58,01,142**
Total energy consumed (A+B+C+D+E+F)	**1,78,01,685**	**1,74,51,967**
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations) – GJ/₹	0.00024	0.000259
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) – GJ/US$	0.0050	0.0054
Energy intensity in terms of physical output –GJ/MT	**1.53**	**1.64**
Energy intensity per employee (GJ/employee)	4,200	4,355

**For FY 2025–26, electricity generated through the Waste Heat Recovery System (WHRS), amounting to 4,33,152 GJ, has been reclassified for reporting purposes. As the recovered energy is derived from waste heat generated from fuels already accounted for under total fuel consumption, it has not been reported separately under total energy consumption. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by International Monetary Fund (IMF) for India which is 20.34.*

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, BDO India Service 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? (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, Prism Johnson Cement Division (Unit I) and (Unit II) have been identified as Designated Consumers under the Perform, Achieve and Trade (PAT) scheme administered by the Bureau of Energy Efficiency (BEE). Unit I has successfully completed PAT Cycle I (2012–2015), PAT Cycle II (2016–2019), and PAT Cycle VII (2022–2025). The unit not only achieved the energy efficiency targets assigned by BEE but also exceeded them, resulting in the issuance of Energy Saving Certificates (ESCerts) by BEE. Similarly, Unit II successfully completed PAT Cycle III (2017–2020) and PAT Cycle VII (2022–2025). The unit met and surpassed the prescribed energy efficiency targets, for which it was awarded Energy Saving Certificates (ESCerts) by BEE. Subsequent to the transition from the PAT mechanism, the Carbon Credit Trading Scheme (CCTS) has been introduced from 2025 onwards. Under the current regulatory framework, emission intensity reduction targets have been notified for FY 2025-26 and FY 2026-27. An MRV (Monitoring, Reporting and Verification) audit for FY 2025–26 is scheduled during the first quarter of FY 2026-27. Based on the audit findings and achievement of the notified targets, the Company will be eligible to receive carbon credits under the CCTS framework for performance exceeding the prescribed benchmarks.

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

Parameter	2025-26	2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	4,32,208	3,85,448
(ii) Groundwater	8,89,058	7,84,499
(iii) Third party water	4,19,488	4,57,122
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**17,40,754**	**16,27,069**
Total volume of water consumption (in kilolitres)	**19,21,185**	**16,26,829**
Water intensity per rupee of turnover (Water consumed / Revenue from operations) – KL/₹	0.000026	0.000024
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) – KL/US$	0.00053	0.00050
Water intensity in terms of physical output – KL/MT	**0.16**	**0.15**
Water intensity per employee- KL/ employee	453	406

**For 2025-26, The reported water consumption exceeds water withdrawal as it includes the use of treated and recycled water within operations. Such water is reused from internal treatment systems and does not form part of fresh water withdrawal, resulting in higher overall consumption figures. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by International Monetary Fund (IMF) for India which is 20.34.*

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, BDO India Service Private Limited.

4. Provide the following details related to water discharged

Parameter	2025-26	2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater	0	0
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater	0	0
- No treatment		
- With treatment – please specify level of treatment		

Parameter		2025-26	2024-25
(iv)	Sent to third-parties (CETP)		
-	No treatment	0	240*
-	With treatment – Primary	240	0
(v)	Others (Used in Plant Gardening & Partially Discharge)		
-	No treatment	0	0
-	With treatment – Primary and Secondary	236	0
Total water discharged (in kilolitres)		**476**	**240**

**For 2024-25, 240 kilolitres of waste water from the Company's faucet plant in Baddi, Himachal Pradesh was sent to a Common Effluent Treatment Plant (CETP) for treatment, which is outside the plant premises.*

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, BDO India Service Private Limited.

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

Prism Johnson Limited has adopted a comprehensive Zero Liquid Discharge (ZLD) and water stewardship approach across its operations, reinforcing its commitment to sustainable manufacturing, resource conservation, and responsible water management. Across its Cement, H & R Johnson, and Ready-Mix Concrete (RMC) businesses, the Company has implemented integrated wastewater treatment, recycling, and reuse systems to maximize water recovery and eliminate or significantly minimize liquid effluent discharge beyond plant boundaries. The Cement Division operates on dry process technology, wherein water is not consumed during the manufacturing process. Water used for machinery cooling is continuously recirculated through closed-loop systems, eliminating process wastewater discharge. Domestic wastewater generated from plant and residential colony premises is treated through Sewage Treatment Plants (STPs), with the treated water being reused for horticulture, landscaping, and green belt development. To further enhance water recycling, the Division has installed a Ceramic Membrane Filtration Unit (CMFU) for treating wastewater generated from mine workshop operations, enabling the recovered water to be reused for vehicle washing and dust suppression activities. The H & R Johnson business has implemented Zero Liquid Discharge (ZLD) systems across all manufacturing units, except the Baddi and Samba Units. Effluent Treatment Plants (ETPs) and Sewage Treatment Plants (STPs) treat industrial and domestic wastewater, enabling its reuse in manufacturing operations, raw material preparation, equipment cleaning, gardening, irrigation, and other utility applications. At select units, treated sludge is also reutilized within the manufacturing process, further promoting circular resource utilization and reducing dependence on freshwater resources. Similarly, the Ready-Mix Concrete (RMC) Division follows a closed-loop water management system wherein process wastewater generated from transit mixers, concrete pumps, batching plants, and other operational equipment is collected through dedicated wash pits. The wastewater undergoes sedimentation and filtration to remove suspended solids and cementitious materials before being reused in concrete production, equipment cleaning, and housekeeping activities, thereby minimizing freshwater consumption and preventing wastewater discharge.

Complementing its water stewardship initiatives, Prism Johnson Limited continues to advance its decarbonisation efforts through the adoption of cleaner and renewable energy sources. At the Dewas Unit of H & R Johnson, 48% of the total fuel requirement during FY 2025–26 was met through biomass briquettes, reducing dependence on conventional fossil fuels, while 38% of the total electricity consumption was sourced from renewable energy through a combination of off-site solar power procurement and in-house solar power generation. Collectively, these initiatives enhance water-use efficiency, promote circular resource utilization, reduce greenhouse gas emissions, conserve natural resources, and reaffirm Prism Johnson Limited's commitment to environmental stewardship, climate action, and sustainable operations.

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

Parameter	Please specify unit	2025-26	2024-25
NOx	Tonnes/ Year	4,800	3,619
SOx	Tonnes/ Year	3,502	1,899
Particulate matter (PM)	Tonnes/ Year	442	428
Persistent organic pollutants (POP)	Tonnes/ Year	-	-
Volatile organic compounds (VOC)	Tonnes/ Year	-	-
Hazardous air pollutants (HAP)	Tonnes/ Year	-	-
Others - CO	Tonnes/ Year	0.04	-

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, BDO India Service Private Limited.

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

Parameter	Unit	2025-26	2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	40,59,586	38,28,849
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	2,57,930	2,63,658
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO_2 equivalent/ Rupees	0.000059	608
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO_2 equivalent/USD	0.0012	1,257
Total Scope 1 and Scope 2 emissions intensity in terms of physical output	Metric tonnes of CO_2 equivalent/MT	0.37	623.00
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO_2 equivalent/Employee	**1,019**	**1,021**

Note: In FY 2024–25, GHG emission intensities were reported as tCO_2e/ ₹ crore of turnover, tCO_2e/US$ million of turnover (PPP-adjusted), and kg CO_2e/MT of cementitious material (Prism Cement only). For the current reporting year, the intensity metrics have been revised to tCO_2e/ Rupee, tCO_2e/USD, and tCO_2e/MT of production, with the physical output intensity expanded to cover all business units, including Cement, HRJ, and RMC, instead of Prism Cement only. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by International Monetary Fund (IMF) for India which is 20.34.

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, BDO India Service Private Limited.

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

The Company has undertaken a range of energy efficiency, process optimisation, and clean energy initiatives across its Cement and HRJ Divisions to reduce energy consumption, improve resource efficiency, and mitigate greenhouse gas (GHG) emissions. Within the Cement Division, the Company has focused on reducing the carbon intensity of cement manufacturing through optimisation of the clinker factor and increased use of low-carbon materials. The Clinker Utilisation Factor (CUF) has been reduced from 68% to 65% through process optimisation and enhanced utilisation of supplementary cementitious materials. The use of fly ash, constituting approximately 34.3% of Portland Pozzolana Cement (PPC), has further reduced clinker consumption while promoting resource efficiency. In addition, the Division continues to meet a portion of its electricity requirements through solar power generation and a Waste Heat Recovery System (WHRS), thereby lowering dependence on grid electricity and reducing indirect GHG emissions. The Company has also strengthened its Alternative Fuels and Raw Materials (AFR) infrastructure to increase substitution of conventional fossil fuels, supporting circular economy practices and long-term decarbonisation. The HRJ Division has implemented several energy conservation initiatives across its Kunigal, Baddi, and Samba manufacturing units. At the Kunigal Plant, measures such as optimisation of compressed air systems, replacement of conventional motors with high-efficiency IE3 motors, installation of power factor correction capacitors, deployment of BLDC fans, lighting upgrades, and installation of solar-powered street lighting have significantly improved energy performance. A detailed compressed air audit further enhanced compressor efficiency, resulting in electricity savings of approximately 9,559 units per month and an estimated annual reduction of 10.5–12 tCO_2e. At the Baddi Unit, the Company introduced VFD-based air compressors, an energy-efficient IGBT-based electric furnace, automated IE3 motor-based SPM machines, VFD-controlled blower systems, motion sensor-based lighting, timer-controlled lighting and process equipment, automatic cut-off systems for electroplating tank heaters, and process modifications to core shooter equipment to minimise heater usage. These initiatives have improved operational efficiency and reduced indirect emissions associated with purchased electricity. At the Samba Unit, energy-saving measures included optimisation of compressor operations by replacing an 11 kW compressor with a more efficient 5 kW compressor for VMC machine operations and installation of solar-powered street lighting, thereby reducing electricity consumption and promoting the use of renewable energy.

Collectively, these initiatives reflect the Company's commitment to enhancing energy efficiency, increasing the adoption of cleaner technologies and renewable energy, optimising resource utilisation, and reducing its overall greenhouse gas emissions across its manufacturing operations.

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

Parameter	2025-26	2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	106	72
E-waste (B)	2.8	6.6
Bio-medical waste (C)	0.12	0.17
Construction and demolition waste (D)	38,254	38,680
Battery waste (E)	3.5	6.6
Radioactive waste (F)	0	0
Other Hazardous waste. Please Specify, if any. (G)	14,473	19,069
Other Non-hazardous waste generated (H).	12,571	8,710
Total (A+B + C + D + E + F + G + H)	**65,410**	**66,544**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) – MT/₹	0.0000009	0.000001

Parameter	2025-26	2024-25
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) – MT/USD	0.000018	0.00002
Waste intensity in terms of physical output	**0.0057**	**0.0062**
Waste intensity (optional) - MT/ employee	15.43	16.61
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste - Plastic waste, Battery waste, Hazardous waste and Non-Hazardous waste		
(i) Recycled -	3,244	27,865
(ii) Re-used -	18,464	38,680
(iii) Other recovery operations - Buy-Back - Battery waste	0.19	-
(iv) Other recovery operations - Plastic waste - Authorised recycler	39.08	-
Total	**21,747**	**66,545**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste - **Plastic waste, battery waste, Biomedical waste, Hazardous waste and Non-Hazardous waste**		
(i) Incineration -	17.3	0.17
(ii) Landfilling	38,253	-
(iii) Other disposal operations- E-waste Disposal through authorised vendors, Rubber Scrap, Metal Scrap, Bags, Rubber scraps, wooden pellets, carton, general waste, Old Used Air Conditioner & Accessories, Old used Scrap Motors, Used oil	3,331	-
Total	**41,602**	**0.17**

**The metal scrap generated from the Cement Division during FY 2025-26 has not been disposed of, recycled, or reclaimed as of the reporting date and continues to be stored at the site in designated storage areas for future disposal through authorized channels. At the Durgapur unit, ETP sludge management has been carried out such that approximately 15% of the total ETP sludge generated has been reused, while the remaining 85% has been sold to authorized vendors for further utilization/disposal in accordance with applicable regulatory requirements. The difference between the total waste generated and the total waste reclaimed/disposed of is attributable to a portion of the ETP sludge and broken tiles that are currently stored in designated on-site storage areas at the Dewas unit. As these materials have neither been reused nor disposed of during the reporting period, they remain in inventory and will be managed through appropriate disposal or recovery mechanisms in subsequent reporting periods. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by International Monetary Fund (IMF) for India which is 20.34.*

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, BDO India Service 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

The Company has established a comprehensive waste management framework across its Cement, H&R Johnson, and Ready-Mix Concrete (RMC) businesses to ensure the safe identification, segregation, handling, storage, transportation, recycling, reuse, and disposal of waste in accordance with applicable environmental regulations and internal management systems. Waste is segregated at the source into hazardous and non-hazardous categories using designated and clearly labeled collection systems, with dedicated storage areas designed to prevent cross-contamination and environmental pollution. Hazardous wastes, including used oil, used lead-acid batteries, e-waste, biomedical waste, and other regulated waste streams, are stored in secure, leak-proof facilities with appropriate containment measures and are disposed of only through authorized recyclers, treatment facilities, or government-approved agencies. Complete documentation, statutory records, manifests, and periodic inspections are maintained to ensure regulatory compliance and full traceability. The Company actively promotes circular economy principles by maximizing the recovery, reuse, and recycling of waste generated across its operations. Used oil generated from maintenance activities is collected and sent to authorized recyclers, while Effluent Treatment Plant (ETP) sludge is dewatered and, wherever technically feasible, reused within manufacturing processes to reduce waste generation and improve resource efficiency. Biomass, horticultural waste, and other suitable waste streams are utilized through co-processing in cement kilns, facilitating energy recovery while minimizing landfill disposal. Recyclable materials, including metal scrap, electrical scrap, packaging waste, plastics, rubber, cartons, ink cans, batteries, and other recoverable materials, are systematically segregated and channelled to authorized recycling agencies to promote resource conservation. To strengthen operational efficiency and governance, the Company has established dedicated scrap yards, designated storage areas, and standardized procedures for waste collection, stock verification, documentation, transportation, and disposal. At ceramic manufacturing facilities, dedicated broken yards have been developed for the safe handling and management of broken ceramic products, ensuring effective housekeeping, operational safety, and material management. Defined roles and responsibilities have been established across production, stores, commercial, accounts, security, EHS, and plant management teams to oversee waste handling activities, while periodic audits, physical verification, and cross-functional monitoring ensure transparency, accountability, and continual improvement.

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	Types of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
The Company has obtained all requisite environmental clearances, consents, and approvals necessary for its operations and remains committed to maintaining compliance with applicable environmental regulations. In addition to ensuring regulatory compliance, the Company continues to undertake biodiversity conservation and ecological restoration initiatives across its operational areas. In line with its approved mine reclamation and rehabilitation plans, the Company carries out progressive restoration of mined-out areas and surrounding land through afforestation and plantation activities, thereby supporting ecosystem regeneration and enhancing local biodiversity. During FY 2024–25, the Company conducted a biodiversity assessment across its Cement and HRJ Divisions. The assessment concluded that the Company's operations are not situated within, adjacent to, or in proximity to any designated national parks, wildlife sanctuaries, eco-sensitive zones, or other protected ecological areas. The findings of this assessment continued to guide the Company's biodiversity management approach during FY 2025–26, and no significant biodiversity-related impacts or risks were identified during the year.			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
No Environmental Impact Assessments (EIAs) were undertaken during the previous financial year. The most recent assessments were conducted in the years 2022 and 2019, respectively.					

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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Serial Number	Specify the law / regulation / guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective taken, if any action
1	CGWA, Ground Water NOC renewal application of Cement Plant	Non installation of DWLR / Telemetry system. Non submission of Water level data.	₹ 1,50,000/-	Company has applied for revised charges and revoke the penalty based on provided data in said period. Decision pending.
2	CGWA, Ground Water NOC renewal application of 772.067 Ha.	Non installation of DWLR / Telemetry system. Non submission of Ground water abstraction data.	₹ 2,50,000/-	Company has applied for revised charges and revoke the penalty based on provided data in said period. Decision pending.

LEADERSHIP INDICATORS

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

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

(i) Name of the area - Dewas, Kunigal, Karaikal, Vijayawada, Durgapur, Samba and various Ready-Mix Concrete (RMC) plant locations situated in water-stressed areas

(ii) Nature of operations - Manufacturing of Tiles and Ready-Mix Concrete (RMC)

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

Parameter	2025-26	2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	4,14,550	-
(iii) Third party water	2,36,299	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	**6,50,849**	**-**
Total volume of water consumption (in kilolitres)	**7,12,288**	**-**
Water intensity per rupee of turnover (Water consumed / turnover) KL/ ₹	0.000010	-
Water intensity per employee- KL/ employee	168	-

Parameter	2025-26	2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	0	0
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater	0	0
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater	0	0
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties	0	0
- No treatment		
- With treatment – please specify level of treatment		
(v) Others (Used in plant gardening and partially discharged)		
- No treatment	0	0
- With treatment – Primary and Secondary	236	0
Total water discharged (in kilolitres)	**236**	**0**

**The reported water consumption exceeds water withdrawal as it includes the use of treated and recycled water within operations. Such water is reused from internal treatment systems and does not form part of fresh water withdrawal, resulting in higher overall consumption figures.*

Note: Water-stressed locations have been identified using the World Resources Institute (WRI) Aqueduct Water Risk Atlas, based on the baseline water stress classification applicable to the respective operational locations. Although certain manufacturing facilities are situated in water-stressed regions, the Company has implemented robust water stewardship measures to minimize its dependence on freshwater resources. These include the adoption of water conservation initiatives, wastewater treatment and recycling systems, rainwater harvesting, and the reuse of treated water for process and utility applications, wherever feasible. Through these initiatives, the Company strives to optimize water consumption, enhance water-use efficiency, and mitigate potential water-related risks while ensuring responsible and sustainable water management across its operations.

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, BDO India Service Private Limited.

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

Parameter	Unit	2025-26	2024-25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	-	-
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO_2 equivalent/Rupees	-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO_2 equivalent/Employee	-	-

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

No external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

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

In line with its approved mine reclamation and rehabilitation plans, the Company carries out progressive restoration of mined-out areas and surrounding land through afforestation and plantation activities, thereby supporting ecosystem regeneration and enhancing local biodiversity. During FY 2024-25, the Company conducted a biodiversity assessment across its Cement and HRJ Divisions. The assessment concluded that the Company's operations are not situated within, adjacent to, or in proximity to any designated national parks, wildlife sanctuaries, eco-sensitive zones, or other protected ecological areas. The findings of this assessment continued to guide the Company's biodiversity management approach during FY 2025-26, and no significant biodiversity-related impacts or risks were identified during the year.

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Water Conservation and Groundwater Recharge (Cement Division)	The Company has implemented an extensive groundwater recharge programme through more than 28 recharge structures, including rainwater harvesting pits, rooftop rainwater harvesting systems, recharge shafts, and other groundwater augmentation measures across the plant and residential colony areas. During FY 2025-26, approximately 241,332 m^3 of water was recharged back into the groundwater table.	The initiative strengthened water resource sustainability and enabled the Company to achieve a Water Positive status of 4.16 times during FY 2025-26.
2	Low-Carbon Cement Manufacturing and Resource Efficiency (Cement Division)	The Company reduced the Clinker Utilization Factor (CUF) from 68% to 65% through process optimization and enhanced utilization of supplementary cementitious materials. Fly ash utilization in Portland Pozzolana Cement (PPC) was increased to approximately 34.3%, reducing dependence on clinker and promoting the utilization of industrial by-products.	Lower clinker consumption resulted in reduced process-related CO_2 emissions, improved resource efficiency, and enhanced circularity in manufacturing operations.
3	Renewable Energy and Waste Heat Recovery Utilization (Cement Division)	The Company continued to increase the use of cleaner energy sources through solar power generation and the Waste Heat Recovery System (WHRS). During the reporting year, approximately 32.7% of the annual electricity requirement was met through green energy sources, comprising 9.8% from solar power and 22.8% from WHRS.	Reduced reliance on conventional grid and fossil-fuel-based electricity, resulting in lower greenhouse gas emissions and improved energy sustainability.
4	Alternative Fuels and Raw Materials (AFR) Programme (Cement Division)	AFR facilities were expanded to Unit-1 to enhance the use of alternative fuels and increase the Thermal Substitution Rate (TSR) to 4%. The initiative supports the replacement of conventional fossil fuels with suitable alternative resources.	Reduced dependence on non-renewable fuels, lowered carbon emissions, and promoted sustainable resource utilization.

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
5	Biodiversity Enhancement and Green Belt Development (Cement Division)	The Company undertook plantation activities across the plant premises and residential colonies, planting 57,099 saplings during the reporting year to strengthen green cover and support biodiversity conservation.	Enhanced green belt development, improved local biodiversity, and contributed to environmental improvement and carbon sequestration.
6	Circular Economy and Sustainable Waste Utilization (Cement Division)	The Company continued to promote circular economy practices through increased utilization of industrial by-products such as fly ash and co-processing of suitable waste materials in cement kilns, thereby reducing waste sent for disposal.	Improved resource recovery, reduced environmental impact from waste generation, and supported sustainable manufacturing practices.
7	Optimisation of compressed air system (Kunigal Plant)	A detailed compressed air audit was undertaken to identify leakages and optimise operation of the 375 CFM fixed-speed air compressor (55 kW). Compressor discharge pressure was reduced and system controls were improved to minimise energy losses and pressure fluctuations.	Energy savings of approximately 14,784–16,896 kWh/year (4,178.5 kWh/month); monthly cost savings of 9,240– 10,560; avoidance of approximately 10.5–12 tCO_2e/year; reduced heat and noise levels and improved process reliability.
8	Replacement of IE2 motor with IE3 motor in water recovery unit (Kunigal Plant)	The existing IE2 motor was replaced with a high-efficiency IE3 motor to reduce electrical losses and improve operational efficiency in the water recovery unit.	Electricity savings of approximately 2,226.5 kWh/month (26,718 kWh/year) and improved equipment efficiency.
9	Replacement of conventional fan with BLDC fan in packing area (Kunigal Plant)	Conventional Almonard fans were replaced with energy-efficient BLDC fans to reduce power consumption and maintenance requirements while improving airflow.	Electricity savings of approximately 167.75 kWh/month (2,013 kWh/year); lower heat generation and maintenance requirements; enhanced productivity due to improved air circulation.
10	Upgradation of dust collection system (Kunigal Plant)	The existing 18.5 kW IE2 dust collector motor was upgraded to a high-efficiency IE3 motor and a capacitor was installed to improve power factor and system performance.	Electricity savings of approximately 1,708 kWh/month (20,496 kWh/year); improved power factor and stable dust collection performance.
11	Installation of capacitor for blower motor (Kunigal Plant)	Power factor correction capacitor was installed in the blower motor system to improve electrical efficiency and reduce energy losses.	Electricity savings of approximately 325.74 kWh/month (3,909 kWh/year).
12	Installation of high-efficiency motor in dipping section (Kunigal Plant)	Existing motor was replaced with a high-efficiency motor to reduce power consumption.	Electricity savings of approximately 295.85 kWh/month (3,550 kWh/year).
13	Replacement of lighting fixtures (Kunigal Plant)	Existing lighting fixtures were replaced with energy-efficient lighting systems to reduce electricity consumption within the plant premises.	Electricity savings of approximately 549 kWh/month (6,588 kWh/year).

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
14	Installation of solar street lighting (Kunigal Plant)	Solar-powered street lights were installed to reduce dependence on grid electricity for outdoor lighting.	Electricity savings of approximately 107.97 kWh/month (1,296 kWh/year) and increased use of renewable energy.
15	Implementation of Total Productive Maintenance (TPM) practices and Kobetsu Kaizen (KK) activities (Kunigal Plant)	The Company undertakes JH S1 and S2 activities under the Total Productive Maintenance (TPM) framework to enhance workplace organisation and operational efficiency. Under S1 (Sort), unnecessary and non-essential items are identified and removed from the workplace to eliminate waste and improve safety. Under S2 (Set in Order), tools, equipment and materials are systematically arranged and designated locations are established to facilitate easy access and efficient operations. Further, under the Kobetsu Kaizen (KK) pillar of TPM, cross-functional teams periodically identify, evaluate and implement energy conservation and process improvement measures aimed at enhancing resource efficiency and reducing losses across operations.	The structured TPM and Kobetsu Kaizen approach facilitated the identification and implementation of various energy efficiency projects across the plant. These initiatives also supported reduction in associated greenhouse gas emissions and promoted continuous improvement in operational efficiency.
16	Replacement of conventional air compressors with VFD-based air compressors - Baddi	Replaced old screw and reciprocating air compressors with energy-efficient Variable Frequency Drive (VFD)-based air compressors to optimize compressed air generation and reduce electricity consumption.	Achieved annual electricity savings of approximately 13,699 kWh, resulting in improved energy efficiency and reduced indirect GHG emissions.
17	Automation of SPM machine with IE3 motor - Baddi	Replaced the manual SPM machine with an automated SPM machine equipped with a high-efficiency IE3 motor to improve process efficiency and reduce power consumption.	Achieved annual electricity savings of approximately 6,166 kWh through improved equipment efficiency.
18	Motion sensor-based lighting automation - Baddi	Installed motion sensors for automatic ON/OFF control of lighting in operational areas to eliminate unnecessary electricity consumption.	Achieved annual electricity savings of approximately 1,433 kWh.
19	Automatic cut-off system for electroplating tank heaters - Baddi	Implemented an automatic cut-off control system for electroplating tank heaters to prevent unnecessary energy consumption during idle periods.	Achieved annual electricity savings of approximately 6,930 kWh while improving operational efficiency.
20	Installation of IGBT-based electric furnace- Baddi	Installed a new energy-efficient IGBT-based electric furnace to optimize furnace operations and reduce power consumption.	Achieved annual electricity savings of approximately 33,776 kWh, contributing significantly to energy conservation and GHG reduction.
21	Modification of core box in bottom shooting core shooter machine - Baddi	Modified the core box design, reducing the number of heaters required from 10 to 4 during operations.	Achieved annual electricity savings of approximately 7,200 kWh through reduced energy demand.

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
22	VFD installation for GP grinder blower - Baddi	Installed a Variable Frequency Drive (VFD) for the blower in the GP grinder area to optimize blower speed according to operational requirements.	Achieved annual electricity savings of approximately 17,065 kWh through improved equipment efficiency.
23	Timer-based auto OFF system for fettling process - Baddi	Implemented a timer-based automatic shutdown system for the fettling process to eliminate unnecessary equipment operation.	Achieved annual electricity savings of approximately 2,520 kWh.
24	Modification of core shooter die - Baddi	Modified the core shooter die to reduce the number of heaters required from six to four, thereby lowering energy consumption during production.	Achieved annual electricity savings of approximately 26,880 kWh through process optimization.
25	Optimization of compressor capacity for VMC machine - Samba	Replaced the existing 11 kW compressor with a 5 kW compressor for operating the VMC machine, ensuring the compressor capacity was aligned with the actual process requirement and reducing unnecessary power consumption.	Achieved annual electricity savings of approximately 10,035 kWh, resulting in improved energy efficiency and reduced indirect GHG emissions.
26	Installation of solar-powered street lighting - Samba	Replaced conventional street lights with solar-powered street lights to reduce dependence on grid electricity and promote the use of renewable energy.	Achieved annual electricity savings of approximately 540 kWh, while supporting renewable energy adoption and lowering indirect GHG emissions.

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

The Company has established a comprehensive Emergency Preparedness and Response (EPR) framework across all its manufacturing units and business divisions to effectively identify, manage, and mitigate potential environmental, health, and safety (EHS) emergencies while ensuring the safety of employees, contractors, visitors, and surrounding communities. The Company has developed On-Site Emergency Plans in accordance with applicable statutory requirements, outlining detailed emergency response procedures, defined roles and responsibilities, communication protocols, evacuation arrangements, firefighting measures, first-aid facilities, and controls for the safe handling of hazardous materials. The emergency management framework addresses a wide range of potential emergency scenarios, including fire, explosions, chemical and oil spills, hazardous emissions, equipment failures, natural calamities, and medical emergencies. Each manufacturing unit maintains updated emergency response plans, site maps, emergency contact lists, firefighting systems, emergency exits, assembly points, and internal as well as external communication mechanisms to facilitate timely and coordinated response during emergency situations. To strengthen emergency preparedness, dedicated Emergency Response Teams (ERTs) are constituted and provided with regular training on emergency response procedures, firefighting techniques, evacuation protocols, rescue operations, and safe work practices. Employees and contractors are periodically sensitized through awareness programmes and emergency response training. Mock evacuation and emergency drills are conducted at regular intervals to evaluate response effectiveness, identify improvement opportunities, and enhance overall preparedness. Observations from these drills, along with findings from internal audits and operational changes, are incorporated into periodic reviews and updates of the emergency plans, ensuring continual improvement, statutory compliance, business continuity, and effective management of emergency situations across the Company's operations.

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

The Company has undertaken assessments of its value chain partners across various environmental and sustainability-related parameters to identify potential risks and areas requiring improvement. Based on the assessment outcomes, certain value chain partners were identified as having relatively higher environmental and sustainability risks. To address these risks, the Company has engaged with the identified partners and encouraged the implementation of appropriate mitigation measures, including strengthening environmental management practices, adoption of relevant policies and procedures, and enhancement of sustainability governance frameworks. In addition, the Company is actively working with selected suppliers, including a Ready-Mix Concrete (RMC) vendor, to encourage participation in sustainability initiatives such as the SME Climate Hub pledge and similar commitments aimed at improving climate performance and reducing environmental impacts.

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

The Company assessed value chain partners representing approximately 51% of the total value of business conducted with its value chain partners during the reporting year. The assessment covered relevant environmental parameters and sustainability-related risks to better understand potential environmental impacts within the value chain and support ongoing engagement with business partners on environmental performance improvement.

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

a. By the listed entity : No

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners: No

**The Company continues to support the transition towards renewable energy through the procurement of Renewable Energy Certificates (RECs). During the reporting year, the Cement Division purchased RECs through Indian Energy Exchange Limited as part of its efforts to promote renewable energy adoption and enhance the share of clean energy within its overall energy portfolio. Under this initiative, Unit–1 purchased 13,433 Renewable Energy Certificates, while Unit–2 purchased 9,023 Renewable Energy Certificates. The procurement of RECs reflects the Company's commitment to supporting renewable energy generation and contributing to broader climate change mitigation efforts by encouraging investment in renewable energy sources. This initiative forms part of the Company's ongoing approach towards sustainable operations, responsible energy management, and reduction of its environmental footprint.*

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.**

   10

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

S. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1.	Indian Council of Ceramic Tiles and Sanitaryware	National
2.	Cement Manufacturers Association	National
3.	Confederation of Indian Industry	National
4.	Indian Ceramic Society	National
5.	National Productivity Council	National
6.	Mines Environment & Mineral Conservation council	National
7.	Trade promotion council of India	National
8.	Bureau Of Indian Standards	National
9.	Mining Engineers association of India	National
10.	District Amatuer Kabbadi Association (Local - financial assistance given)	State

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

Name of authority	Brief of the case	Corrective active taken
The Company has not engaged in any anti-competitive conduct.		

LEADERSHIP INDICATORS

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

Sr. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, If available
The Company did not engage in any public policy advocacy during the reporting year.					

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

ESSENTIAL INDICATORS

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

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

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

S. No	Name of Project for which R&R is ongoing	State	District	No. pf Project Affected Families (PAFs)	5 of PAFs covered by R&R	Amounts paid to PAFs in the (in ₹)
Not Applicable.						

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

The Company recognises the importance of maintaining long term relationships with local communities and contributing to inclusive development. This commitment is reflected in its Corporate Social Responsibility Policy, which outlines the governance structure for CSR, identifies priority areas, and sets out the framework for monitoring CSR initiatives. Oversight of the policy is provided by the CSR Committee of the Board. The CSR Policy is available on the Company's website at: https://www.prismjohnson.in/wp-content/uploads/2023/01/PJL-CSR-Policy_2021.pdf. The Company has also established grievance mechanisms for its stakeholders, including local communities, through its Stakeholder Engagement Policy. The policy is available on the Company's website at: https://www.prismjohnson.in/wp-content/uploads/2025/01/Stakeholder-Engagement-Policy.pdf. Stakeholders may raise grievances or concerns by writing to compliance@prismjohnson.in. In addition, Prism Cement periodically undertakes assessments within local communities to identify key concerns and issues. The CSR team works in coordination with local government bodies to address the concerns and grievances identified through these assessments.

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

Particulars	2025-26	2024-25
Directly sourced from MSMEs/ small producers	51% *	29%
Directly from within India	Cement: 98% HRJ: 94% RMC: 100%	Cement: 100% HRJ: 89% RMC: 100%

**The FY 2025-26 information states the total count of vendors including all suppliers other than raw materials service providers; so the information of FY 2024-25 is not comparable.*

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	2025-26	2024-25
Rural	0%	0%
Semi-Urban	31%	34%
Urban	18%	15%
Metropolitan	51%	51%

Note: (Place to be categorised 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: Question 1 of Essential Indicators above):**

Details of negative social impact identified	Corrective action taken
Not Applicable.	

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

S. No	State	Aspirational District	Amount spent (In ₹)
Not Applicable.			

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

At present, the Company does not have specific initiatives aimed at onboarding suppliers from marginalised or vulnerable groups. The Company will evaluate the need for such programmes and consider their implementation in the coming years.

(b) **From which marginalised /vulnerable groups do you procure?** Not Applicable

(c) **What percentage of total procurement (by value) does it constitute?** Not Applicable

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

S.No	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

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

Name of authority	Brief of the case	Corrective Action taken
Not Applicable		

6. **Details of beneficiaries of CSR Projects:**

S. No	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1.	Availability of Safe Drinking Water	3344 as per Census 2011	Not ascertainable.
2.	Plantation for Environment Conservation	10168 as per Census 2011	Not ascertainable.
3.	Conservation of Natural Resources	2147 as per census 2011	Not ascertainable.
4.	Water Conservation	6895 as per census 2011	Not ascertainable.
5.	Promoting health care including preventive health care and sanitation	2516 as per census 2011	Not ascertainable.
6.	Eradicating Malnutrition	300 patients	Not ascertainable.
7.	Promoting Education	953 Nos of student	Not ascertainable.
8.	Rural Infrastructure Development	2507 villagers as per census 2011	Not ascertainable.
9.	Social Welfare	40 persons as per capacity of old age home	Not ascertainable.
10.	Animal Welfare	285 Animals	Not ascertainable.
11.	Vocational Skill Development	80 Nos of Trainees	Not ascertainable.

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 provides multiple channels for consumers to share feedback, including email, the Company's mobile applications, telephonic grievance mechanisms, online forums, social media platforms, and engagement surveys. Prism Cement and HRJ also provide dealers and retailers with a digital platform to register queries and complaints, enabling real time tracking of complaint status and timely updates.

A dedicated customer service team is in place to address complaints and feedback in a prompt and professional manner. The Company also conducts customer satisfaction surveys and tracks its Customer Satisfaction Index (CSI). For 2025-26, the Customer Satisfaction Index stood at 93% for Prism Cement and 91% for Prism RMC.

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

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

**All the products of the Company carry the necessary information in compliance with all applicable regulations*

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

Particulars	2025-26		Remarks	2024-25		Remarks
	Received during the Year	Pending resolution at end of year		Received during the Year	Pending resolution at end of year	
Data Privacy	0	0	None	0	0	None
Advertising	0	0	None	0	0	None
Cyber-security	0	0	None	0	0	None
Delivery of essential services	0	0	None	0	0	None
Restrictive Trade Practices	0	0	None	0	0	None
Unfair Trade Practices	0	0	None	0	0	None
Other	1,33,884	435	None	1,33,437	342	None

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

Parameters	Number	Reasons for recall
Voluntary recalls	Nil	None
Forced recalls	Nil	None

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

Yes. The Company has implemented a Cyber Security Policy and conducts both internal and external audits to ensure compliance with its provisions. The policy is available on the Company's website and reflects the Company's commitment to maintaining robust information security practices.

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

   Not Applicable

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. NA

   c. Impact, if any, of the data breaches: There was no case of data breach during FY 2025-26.

LEADERSHIP INDICATORS

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

   Details of the Company's products and services are available on its official website. For direct access, please refer to the following link:

   Website- https://www.prismjohnson.in/

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

   The Company places strong emphasis on educating its customers and end-users on the safe and responsible usage of its products. At HRJ, structured technical training programmes are conducted for plumbers, tile installers, and on-site workers to build awareness on correct handling, installation techniques, safety practices, and best-use guidelines for the Company's tiles, sanitary ware, and bath fittings.

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

   The Company does not operate in essential services. However, any potential disruptions are communicated to customers and regulators through the website, social media, phone calls, emails, and messages to ensure timely and transparent updates. The Company does not operate in essential services. However, any potential disruptions are communicated to customers and regulators through the website, social media, phone calls, emails, and messages to ensure timely and transparent updates.

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)**

   No, All the products of the Company carry the necessary information in compliance with all applicable regulations.

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BDO India Services Private Limited
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Sector 58, Golf Course Extension Road
Gurugram, Haryana 122011

Independent Assurance Statement

To,
Prism Johnson Limited
Rahejas, Main Avenue, Vallabhai Patel Road,
Santacruz (W), Mumbai 400054

Independent Assurance Statement to Prism Johnson Limited on select non-financial sustainability disclosures in the Business Responsibility and Sustainability Report for the financial year 2025-26.

Introduction and objective of engagement

Prism Johnson Limited (the 'Company') has developed its Business Responsibility and Sustainability Report (BRSR) (the 'Report') based on the BRSR reporting guidelines prescribed by SEBI for listed entities. The reporting criteria have been derived from the Principles of National Guidelines on Responsible Business Conduct (NGRBC), and Greenhouse Gas (GHG) Protocol - A Corporate Accounting and Reporting Standard. The BRSR will be part of the Company's Annual Report 2025-26.

BDO India Services Private Limited ("BDO India") was engaged by the Company to provide independent assurance on select non-financial information of the Report that includes the Company's performance for the period 1st April 2025 through 31st March 2026.

The Company's responsibilities

The Report content and its presentation are the sole responsibilities of the management of the Company. The Company management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation of the Report, so that it is free from material misstatement, whether due to fraud or error.

BDO India's responsibilities

BDO India's responsibility, as agreed with the management of the Company, is to provide assurance on the Report content as described in the 'Scope, boundary & assurance criteria' section below. We do not accept or assume any responsibility for any other purpose or to any other person or organisation. Any reliance a third party may place on the Report is entirely at its own risk.

Assurance standard

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" and ISAE 3410, "Assurance Engagements on Greenhouse Gas Statement" issued by the International Auditing and Assurance Standards Board (IAASB).

Scope, boundary & assurance criteria

We have assured the select indicators in the Report pertaining to the Company's non-financial performance covering its operations for the period 1st April 2025 through 31st March 2026. The indicators under the scope of assurance are listed in Appendix 1.

We applied the criteria of 'Limited' assurance.

Verification of non-financial sustainability performance data, based on our professional judgment was conducted virtually for the following locations:

- Cement Division, Satna
- HRJ Division, Dewas, Kunigal and Vijaywada
- RMC Division, Mahape, Hinjewadi, Chennai and Rajarahat

Assurance methodology

Our assurance process entails conducting procedures to gather evidence regarding the reliability of the disclosures covered in the assurance scope. We conducted a review and verification of data collection, collation, and calculation methodologies, and a general review of the logic of inclusion/ omission of relevant information/ data in the Report. Our review process included:

- Evaluation and assessment of the appropriateness of the quantification methods used to arrive at the non-financial sustainability information of the select BRSR indicators in the Report;
- Review of consistency of data/information within the Report as well as between the Report and the source;
- Engagement through discussions with personnel at the corporate level who are accountable for the data and information presented in the Report;
- Execution of an audit trail of claims and data streams, to determine the level of accuracy in collection, transcription, and aggregation;
- Review of data collection and management procedures, and related internal controls.

Limitations and exclusions:

There are inherent limitations in an assurance engagement, including, for example, the use of judgement and selective testing of data. Accordingly, there are possibilities that material misstatements in the Report may remain undetected.

The assurance scope excludes:

- Data and information outside the defined reporting period (1st April 2025 through 31st March 2026);

- Review of the 'economic and/or financial performance indicators' included in the Report or on which reporting is based; we have been informed by the Company that these are derived from the Company's audited financial records;
- The Company's statements and claims related to any topic other than those listed in the 'Scope, boundary & assurance criteria';
- The Company's statements that describe qualitative/quantitative assertions, expression of opinion, belief, inference, aspiration/targets, expectation, aim or future intention.

Our observations

We have reviewed the disclosures in the 'Report' for the reporting period from 1st April 2025 through 31st March 2026. The disclosures of the Company, covered under the 'Scope, boundary & assurance criteria', are fairly reliable. However, the company may strengthen its data management systems across locations to ensure better accuracy and consistency.

Our conclusions

Based on the procedures performed and evidence obtained as defined under the 'Scope, boundary & assurance criteria', nothing has come to our attention that causes us not to believe that the disclosures of the Company is presented fairly in accordance with the relevant reporting guidelines/standards.

Our assurance team and independence

BDO India Services Private Limited is a professional services firm providing services in Advisory, Assurance, Tax, and Business Advisory Services, to both domestic and international organizations across industry sectors. Our non-financial assurance practitioners for this engagement are drawn from a dedicated Sustainability and ESG Team in the organization. This team is comprised of multidisciplinary professionals, with expertise across the domains of sustainability, global sustainability reporting standards and principles, and related assurance standards. This team has extensive experience in conducting independent assurance of sustainability data, systems, and processes across sectors and geographies. As an assurance provider, BDO India is required to comply with the independence requirements set out in the International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants. Our independence policies and procedures ensure compliance with the Code.

For BDO India Services Private Limited

Indra Guha
Partner | Sustainability & ESG
Business Advisory Services

Gurugram, Haryana
13 July 2026

BDO

Appendix 1 (to be read as part of 'Scope, boundary & assurance criteria')

The sustainability indicators/disclosures considered during the engagement are presented below:

Indicator Reference	Indicator description
Section A: General Disclosure	Employees and workers (including differently abled)
	Representation of women in Board of Directors and KMP
Principle 1: Essential Indicator 8	No. of days of account payable
Principle 1: Essential Indicator 9	Concentration of purchases and sales with trading houses, dealers and related parties along-with loans and advances & investments, with related parties
Principle 3: Essential Indicator 1c	Spending on measures towards well-being of employees and workers
Principle 3: Essential Indicator 5	Return to work and Retention rates of permanent employees and workers that took parental leave
Principle 3: Essential Indicator 9	Details of performance and career development reviews of employees and worker
Principle 3: Essential Indicator 11	Details of safety related incidents for employees and workers
Principle 5: Essential Indicator 3b	Gross wages paid to females as % of total wages paid by the entity
Principle 5: Essential Indicator 7	Complaints on POSH
Principle 6: Essential Indicator 1	Details of total energy consumption (in Joules or multiples) and energy intensity
Principle 6: Essential Indicator 3	Details of the disclosures related to water
Principle 6: Essential Indicator 4	Details related to water discharged
Principle 6: Essential Indicator 6	Details of air emissions (other than GHG emissions)
Principle 6: Essential Indicator 7	Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity
Principle 6: Essential Indicator 9	Details related to waste management by the entity
Principle 8: Essential Indicator 4	Percentage of input material (inputs to total inputs by value) sourced from suppliers
Principle 8: Essential Indicator 5	Job Creation in Smaller town
Principle 9: Essential Indicator 7	Incidents related to data breach