



SAGAR CEMENTS LIMITED

Ref:SCL:SEC:2026-27

30th May 2026

The National Stock Exchange of India Ltd.,
"Exchange Plaza", 5th Floor
Bandra – Kurla Complex
Bandra (East)
Mumbai – 400 051

The Secretary
Bombay Stock Exchange Limited
P J Towers
Dalal Street
Mumbai – 400 001

Symbol: SAGCEM
Series: EQ

Scrip Code: 502090

Dear Sirs,

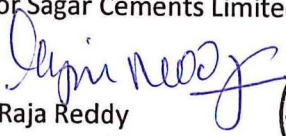
Sub: Submission of Business Responsibility and Sustainability Report (BRSR) under Regulation 34 of the SEBI (LODR) Regulations 2015

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Pursuant to Regulation 34 of SEBI (LODR) Regulations, 2015, we are submitting herewith our Business Responsibility and Sustainability Report (BRSR) for the year ended 31st March 2026.

Thanking you

Yours faithfully
For Sagar Cements Limited


J. Raja Reddy
Company Secretary
M.No.A31113



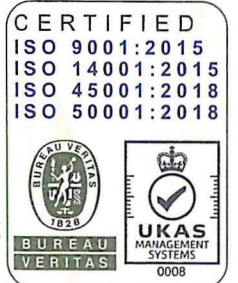
Encl: a.a.

Registered Office :

Plot No. 111, Road No.10, Jubilee Hills, Hyderabad - 500033, Telangana State, India. Phone : +91 40 23351571, 23351572
E-mail : info@sagarcements.in Website : www.sagarcements.in CIN : L26942TG1981PLC002887 GSTIN : 36AACCS8680H2ZY

Factories :

- 1) Mattampally Village & Mandal, Suryapet District, Telangana State - 508204. Phone : 08683 247039 GSTIN : 36AACCS8680H1ZZ
- 2) Bayyavaram Village, Kasimkota Mandal, Anakapally District, Andhra Pradesh State - 531031. Phone : 08924 244550
GSTIN : 37AACCS8680H1ZX
- 3) Gudipadu Village, Yadiki Mandal, Ananthapur District, Andhra Pradesh State - 515408. Phone: 08558 200272 GSTIN : 37AACCS8680H1ZX
- 4) Kalinganagar, Industrial Complex, Tahsil-Dangadi, Dist - Jaipur, Odisha State. Phone : 08340 882288 GSTIN : 21AACCS8680H1ZA



SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

Particulars	Particulars
1. Corporate Identity Number (CIN) of the Listed Entity:	L26942TG1981PLC002887
2. Name of the Listed Entity	Sagar Cements Limited
3. Year of incorporation	15.01.1981
4. Registered office address:	Plot No. 111, Road No. 10 Jubilee Hills, Hyderabad - 500 033
5. Corporate address:	Plot No. 111, Road No. 10 Jubilee Hills, Hyderabad - 500 033
6. E-mail	info@sagarcements.in
7. Telephone	040 - 23351571
8. Website	www.sagarcements.in
9. Financial year for which reporting is being done	2025-26
10. Name of the Stock Exchange(s) where shares are listed:	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11. Paid-up Capital:	₹ 26,14,15,096

12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report

Name: Shri. O. Anji Reddy, Chief Sustainability Officer

Telephone: 040 23351571

E-mail: anjireddy@sagarcements.in

13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).

The disclosures under this report have been made on a consolidated basis, including Sagar Cements Limited and its subsidiaries, Sagar Cements (M) Private Limited and Andhra Cements Limited.

14. Name of assessment or assurance provider: TUV India Ltd

15. Type of assessment or assurance obtained: "Limited" Assurance has been obtained from an Independent Third Party - TUV India Ltd. conducted in accordance with ISAE 3000(revised) standards.

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 and Sale of Clinker & Cement	Manufacturing and Sale of Clinker & Cement	99%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Sale of Cement & Clinker	2394	99
2	Sale of Power	2710	1

As per the National Industrial Classification – Ministry of Statistics and Programme implementation

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	6	14	20
International	-	-	-

Including Subsidiary Plants

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)	1,207	1,178	97.60	29	2.40
2.	Other than Permanent (E)	2,370	2,246	94.77	124	5.23
3.	Total employees (D + E)	3,577	3,424	95.72	153	4.28
	WORKERS					
4.	Permanent (F)	0	0	0	0	0
5.	Other than Permanent (G)	0	0	0	0	0
6.	Total workers (F + G)	0	0	0	0	0

19. Markets served by the entity:
a. Number of locations

Locations	Number
National (No. of States)	13
International (No. of Countries)	-

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

Nil

c. A brief on types of customers

Dealers registered with the company, Government departments, Institutional Builders, Retail customers/end users, Captive Consumption, Real Estate Developers; Infrastructure Companies; Institutional Buyers.

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

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	9	3	33.33
Key Management Personnel	2*	0	0

*Does not include Executive Director designated as KMP

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

Particulars	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	16.02	0.25	16.27	14.03	0.25	14.28	5.83	0.00	5.83

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	Andhra Cements Limited	Subsidiary	75	Yes
2	Sagar Cements (M) Private Limited	Subsidiary	65	Yes

VI. CSR DETAILS

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

Yes on Standalone basis

(ii) Turnover (in ₹):

1,76,830 Lakhs (Standalone Turnover)

(iii) Net worth (in ₹):

1,64,481 Lakhs (Standalone Net Worth)

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY (2025-26)			FY (2024-25)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	Nil	0	0	Nil
Investors (other than shareholders)	Yes	0	0	Nil	0	0	Nil
Shareholders	Yes	80	0	Nil	122	0	Nil
Employees and workers	Yes	0	0	Nil	0	0	Nil
Customers	Yes	0	0	Nil	0	0	Nil
Value Chain Partners	Yes	0	0	Nil	0	0	Nil
Other (please specify)	NA	0	0	Nil	0	0	Nil

Weblink for grievance redressal policy: https://sagarcements.in/wp-content/uploads/2020/08/Sagar-Cements_Other-Corporate-Policies.pdf

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Waste Management and Circular Economy	Opportunity	Waste management is a critical issue and moving towards a circular economy can be an alternative, it is important to continue innovating processes to materialise its vision of scaling up the recycling of its materials and maximising circularity including across the value chain.	Sagar Cements Limited (SGC) is committed to adhering to environmentally friendly and sustainable operations by practicing circular economy. Circular economy offers great opportunity to lower the use of limestone, fossil fuel and clinker in cement production and reduces the emission of GHG. The Company is investing heavily in using waste from operations to convert into energy and reduce the emissions.	Positive
2	Health and Safety	Risk	Employee health and safety is a non-negotiable aspect to ensure that human capital is provided with a working environment that places utmost emphasis on their mental and physical well-being	Safety and operational risk management framework continues to play a pivotal role. Company has devised ways to review and audit the facilities periodically through virtual and physical means.	Negative
3	Governance and ethics	Opportunity	Strong ethics and transparent governance system acts as guiding pillar for business and supports growth and development.	Increased transparency in disclosures and data and Strengthening relationship with Stakeholders.	Positive
4	Climate Change	Risk	With the increasing awareness around climate change, it is crucial for the company to address the challenges by taking conscious efforts to ensure that the Company continues to respond to the issue and develop a pathway to decarbonize its operations.	Addressing climate change through energy transition is a strategic focus of the company's business and continuity plans. Sagar Cements Limited is committed to attain Net Zero by 2050, going beyond compliance requirements and business imperatives.	Negative
5	Water and Effluent Management	Opportunity	Water shortage and availability can hamper operations and business continuity. Due to stringent norms related to water discharge, water treatment cost is bound to increase manifold.	Company has undertaken initiatives and steps towards rain water harvesting and monitoring water usage on regular basis. Also efforts are made by the company to reuse waste water. We have conducted climate risk assessment for all our plants to identify the vulnerability exposure to climate change.	Negative
6	Global regulation on curbing Green House Gases Emission	Risk	Limestone is the main input for cement manufacturing and requires fossil fuel for burning the limestone. This process releases CO ₂ during calcination of limestone and combustion of fuel. This could contribute to global warming and impact business continuity or cause disruption.	To mitigate the risk, the Company has set voluntary targets to reduce emissions. The Company is taking initiatives such as energy transition to renewables, increasing the waste heat recovery systems, increase in electric vehicles and use of alternative fuels and raw materials. The Company is also exploring innovative technologies to reduce the emissions.	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.

S. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	c. Web Link of the Policies, if available	https://sagarcements.in/wp-content/uploads/2020/08/Sagar-Cements_Other-Corporate-Policies.pdf								
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, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	• Earned an ISO 14001:2015 and ISO 50001:2018 certification • Compliant with ISO 26000 standards • All 4 blended cements from all plants are certified to GreenPro by CII -GBC • Committed to SBTi to reduce emissions, aligned with the 1.5 °C goal • Bayyavaram Plant received the GreenCo. Platinum Certificate award by CII for best practices • Gudipadu and Mattampally Plants received GreenCo Gold Certificate award by CII for best practices • Certified for ISO 9001:2015 and ISO 45001:2018 management system standards. • Mattampally and Bayyavaram plant Laboratories are accredited with NABL certifications								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	• Sagar Cements follows a target-driven approach for integrating sustainability efforts through our ESG Road-map 2030. We monitor our progress monthly and consistently work to meet the targets.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	• Refer the ESG Road-map 2030 and performance on page 23-24.								
Governance, leadership and oversight										
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (<i>listed entity has flexibility regarding the placement of this disclosure</i>)	• Please refer to MD and JMD message on Page 15 & 16								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Shri. S Sreekanth Reddy, Joint Managing Director								
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, Risk Management and ESG Committee. The Committee comprises of Shri S.Sreekanth Reddy, Joint Managing Director, as Chairman of the Committee For further details, please refer to the Corporate Governance Report								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/Committee of the Board/ Any other Committee									Frequency (Annually/Half yearly/Quarterly/Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Committees of Board																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Annually																	

Subject for Review	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	No								

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)									
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)	Not applicable								
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

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	Nil	Nil	Nil
Key Managerial Personnel	Nil	Nil	Nil
Employees other than BoD and KMPs	823	On Health & safety, On Skill up-gradation	70% Approx.
Other than Permanent Employees			

We are in the process of developing and rolling out training and awareness programmes aligned with the principles. The implementation is currently underway and the programmes are finalized and will be delivered.

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

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Nil	Nil	Nil	NA	No
Settlement	Nil	Nil	Nil	NA	No
Compounding fee	Nil	Nil	Nil	NA	No

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

- 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
NA	NA

- 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.**

SCL is committed to conducting business in an ethical and honest manner and is committed to formulating, implementing, and enforcing systems to prevent corruption at every level.

Web link to the policy mentioned below: Weblink - https://sagarcements.in/wp-content/uploads/2020/08/Sagar-Cements_Other-Corporate-Policies.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:**

	FY (2025-26)	FY (2024-25)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

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

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

Not Applicable

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

Particulars	FY (2025-26)	FY (2024-25)
Number of days of accounts payables	56	63

9. Open-ness of business

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

Parameter	Metrics	FY (2025-26)	FY (2024-25)
Concentration of Purchases	a) Purchases from trading houses as % of total purchases	44.19%	32.65%
	b) Number of trading houses where purchases are made	883	1103
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	70.18%	68.92%
Concentration of Sales	a) Sales to dealer/distributors as % of total sales	49%	49%
	b) Number of dealers/distributors to whom sales are made	3,368	3,139
	c) Sales to top 10 dealers/distributors as % of total sales to dealer/ distributors	13%	17%
Share of RPT's in	a) Purchases (Purchases with related parties as % of Total Purchases)	4.39%	5.75%
	b) Sales (Sales to related parties as % of Total Sales)	0	0
	c) Loans & advances given to related parties as % of Total loans & advances	0	0
	iii) Investments in related parties as % of Total Investments made	0	0

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain of partners covered (by value business done with such partners) under the awareness programmes
Nil	Nil	Nil

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.

A conflict-of-interest situation would be deemed to have arisen, when an individual's interest is perceived to be inconsistent with or is in conflict with the business interest of the Company. One should avoid such conflict of interest with the Company. However, in case such a situation arises, he shall, on becoming aware of the same, make full and true disclosure of all facts and circumstances thereof to the Company. Some of the situations wherein a conflict of interest may be deemed to have arisen are elucidated below:

- Pecuniary benefit: Where one's conduct is likely to confer a pecuniary benefit to oneself or in favour of any relative(s) or in favour of any company, body corporation or firm where one or one's relative is an employee, member, director or partner.
- Related Party Transactions: Where one enters into transaction(s)/arrangement(s) (directly or indirectly through relatives) with companies, bodies corporate or firms, for personal gain, which may conflict with the business interest of the Company.
- Corporate Opportunities: Where one uses and/or exploits for personal gain, opportunities that rightly belong to the Company or are discovered through the use of one's position or through the Company's image, property or information.
- Outside directorships: It is a conflict of interest to serve as a director of any company that competes with the Company. Directors/Senior Management must first obtain approval from the Company's Board/Managing Director before accepting a directorship.

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.**

Particulars	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	₹766.56 Lakhs	₹92.04 Lkhs	Resource Conservation, GHG emission reduction
Capex	₹24,856.05 Lakhs*	₹426.52 Lakhs	Energy efficiency, alternate fuel consumption

*R&D includes investments in LC3 Calclene clay, Syngas, Grinding machinery, EV Capex includes investments in the installation of a solar power plant, WHRS (Waste Heat Recovery System), VFD (Variable Frequency Drives), a Preheater, Pneumatic Feeding System, LED lighting, and GreenCo certification.

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

We are committed to raising the standards in our industry by working with our suppliers to improve their environmental and social performance. We choose suppliers who share our values, building long-term partnerships. Suppliers who work within legal requirements, and care for people and society are our preferred partners.

With a view to driving the sustainability efforts within our supply chain, we have developed a responsible supply chain framework for our suppliers. The framework specifies our responsible supply chain objectives, the steps to evaluate suppliers and process for providing action plan for improvement. The framework guides us to ensure sustainable procurement practices.

In FY25-26, we rolled out our “Supplier ESG Code of Conduct” and defined our critical suppliers list as the next step to strengthen responsible practices across our value chain. The “Supplier ESG Code of Conduct” sets expectations for suppliers to ensure environmental stewardship, abide by labor standards, health and safety parameters and governance practices. Aligned with leading global principles including the UN Global Compact, UN Guiding Principles on Business and Human Rights, ILO standards and BRSR requirements, the code encourages suppliers to adopt responsible operational practices and robust compliance systems.

Starting FY26-27, we will be evaluating ESG performance of suppliers through “supplier self-assessment questionnaire”, audits and document reviews. This initiative strengthens supply chain resilience while ensuring adherence to broader sustainability commitments. Every year, we will evaluate our critical suppliers based on the environmental and social criteria and provide corrective measures and action plan to the suppliers to improve performance.

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

Not assessed

3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for**

- a. Plastic waste (Including Packaging)
- b. E-waste
- c. Hazardous waste
- d. Other waste

- We do not reclaim our products.
- The Company follows the circular economy model in manufacturing cement and uses a significant amount of industrial, agricultural and municipal waste as a resource.

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.**

- Extended Producer Responsibility (EPR) is applicable to all our manufacturing plants since we are Brand Owners.
- Though we do not reclaim our product packaging, we dispose plastic waste from industries and municipal plastic waste through co-processing in kiln.
- The Company is disposing of an equal amount of packaging material put in the market through co-processing.

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.
2394	OPC and PPC	100	Mattampally Plant	Yes	Yes
2394	OPC and PPC	100	Gudipadu Plant	Yes	Yes

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	Particulars	Particulars
Cement and Clinker	Energy intensive process - Rising GHG emissions Acidification Terrestrial Ecotoxicity Fossil Fuel Scarcity	i) Increasing Share of Renewable Energy (Non-Fossil Fuel Energy) ii) Energy Efficiency iii) Increasing Manufacturing of PPC iv) Increasing RE share & Improving Energy Efficiency v) Thermal Energy Efficiency vi) Alternative Fuels & Raw Materials vii) Advance Technology utilization for GHG reduction

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

Indicate input material	Recycled or re-used input material to total material	
	FY (2025-26)	FY (2024-25)
Fly Ash, Belts, Tyres, Waste Oil	19	19

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:

Particulars	FY (2025-26)			FY (2024-25)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	5,496	-	-	3,908
E-waste	NA	NA	NA	NA	NA	NA
Hazardous waste	NA	NA	NA	NA	NA	NA
Other waste	NA	NA	NA	NA	NA	NA

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

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

PRINCIPLE 3 BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS
Essential Indicators
1. a. Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
				Permanent employees							
Male	1,178	1,178	100	1,178	100	0	0	7	0.59	0	0
Female	29	29	100	29	100	0	0	0	0	0	0
Total	1,207	1,207	100	1,207	100	0	0	7	0.59	0	0
				Other than Permanent employees							
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
				Permanent workers							
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0
				Other than Permanent workers							
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

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

Particulars	FY (2025-26)	FY (2024-25)
Cost incurred on wellbeing measures as a % of total revenue of the company	0.34%	0.26%

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

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

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

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

YES, <https://sagarcements.in/wp-content/uploads/2025/09/Other-Corporate-Policies.pdf>.

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

YES

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	7	0.59	0	0
Female	0	0.00	0	0
Total	7	0.59	0	0

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.

Particulars	Yes/No
Permanent Workers	-
Other than Permanent Workers	-
Permanent Employees	Yes
Other than Permanent Employees	-

(If Yes, then give details of the mechanism in brief): Through one to one interaction and conducting group meetings

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

Category	FY (2025-26)			FY (2024-25)		
	Total employees/ workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	1,207	0	0	1202	0	0
- Male	1,178	0	0	1179	0	0
- Female	29	0	0	23	0	0
Total Permanent Workers	0	0	0	0	0	0
- Male	0	0	0	0	0	0
- Female	0	0	0	0	0	0

At Sagar Cements none of our employees are represented by an independent trade union. We are focused on employee welfare. The concerns of employees are periodically discussed and resolved with management in various committees constituted for their welfare (such as Safety Committee, Canteen Committee and Works committee).

8. Details of training given to employees and workers:

We are organising technical competences related training behavioral training and safety training to all employees including off-roll employees according to defined annual training calendar 2025-26

Category	FY (2025-26) Current Financial Year					FY (2024-25) Previous Financial Year				
	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	1,178	1,178	100	1,178	100	1,179	1,179	100	900	76
Female	29	29	100	29	100	23	23	100	17	74
Total	1,207	1,207	100	1,207	100	1,202	1,202	100	917	76
Workers										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

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

The performance appraisal is reviewed once in year based on their achievement against the targets of each individual KRA/KPI's in all department across the group for the financial year

Category	FY (2025-26)			FY (2024-25)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1,178	934	79	1,179	1,172	99.4
Female	29	15	65	23	17	73.9
Total	1,207	949	78.95	1,202	1,189	98.9
Workers						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total	0	0	0	0	0	0

10. Health and safety management system:

- Whether an occupational health and safety management system has been implemented by the entity? **(Yes/No)**. If yes, the coverage such system?
ISO 45001-2018 Occupational Health and Safety Management has been voluntarily implemented as a part of Top Management Philosophy through participation of employees at all levels- Based on initial evaluation, following system principles of Plan-do-check-act.
- What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?
Teams have been constituted with personnel from all functions- have been trained in Hazard Identification and Risk Assessment- The team members listed out the routine/non routine activities. Based on experience and pooled information, using cause, consequence, severity matrix, the activities have been categorised based on risks. Measures to reduce the high risk to tolerable level through work modification, engineering control, training, Personal Protection measures have been identified. For adherence Standard Operating Procedures, work instructions have been developed. Periodically reviewed. Every new activity is subjected to this approach. All deviations, near miss situations and accidents are mandated as reportable. All such situations are investigated to prevent future occurrences and to learn lessons.
- Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N) - **YES**
- Do the employees/worker of the entity have access to non-occupational medical and healthcare services? **(Yes/No)** - **YES**

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

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.24	0.31
	Workers	0	0
Total recordablework-related injuries	Employees	0	0
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

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

The Company has taken lot of safety measures to ensure workplace safety by implementing strict safety protocols such as hazard identification, use of personal protective equipment (PPE), and regular safety audits in high-risk areas like kilns, crushers, and mines. They promote employee health through periodic medical check-ups, dust control systems (like bag filters), and monitoring exposure to risks such as noise, heat, and silica dust. Continuous safety training, emergency preparedness drills, and compliance with occupational health and safety regulations further strengthen a safe and healthy work environment.

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

	FY (2025-26)			FY (2024-25)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	0	0	0	0
Health & Safety	0	0	0	0	0	0

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	Nil
Working Conditions	Nil

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.

Corrective actions include thorough root cause analysis of safety incidents, followed by implementation of preventive measures such as process improvements, enhanced supervision, and reinforced use of PPE. Significant risks identified through health and safety assessments are being addressed through targeted training, engineering controls, and continuous monitoring to improve workplace conditions and prevent recurrence.

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). –

Yes, Group Insurance Cover

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

Verification of records done at regular intervals for all value chain partners.

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

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

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

Yes

5. Details on assessment of value chain partners:

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

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.

Annual Health check-up is conducted for all the employees and workers and based on the outcome; necessary support is provided to address the same.

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.

At Sagar Cements Limited, we believe that our responsibility as a responsible cement manufacturer goes beyond delivering quality products to our customers. We understand the importance of creating a sustainable future for all and strive to build meaningful connections with our major stakeholders' employees, suppliers, customers, regulators, investors, and the communities we operate in. We actively seek input and feedback from our stakeholders through various channels, allowing us to understand their perspectives and incorporate their valuable suggestions.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/Half yearly/Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	Yes	Internal communication Platforms, Meetings, Notice Board, E-mail	Daily	Employee engagement is an on-going exercise conducted throughout the year
Customers	Yes	Website, E-mails, Pamphlets, Advertisement, Surveys and Grievance Redressal	As and when required	Product Review, Customer satisfaction, feedback, understanding client, business and industry challenges and grievances
Investors and Shareholders	No	General Meetings, Investor Meetings, Annual reports and website	Annually and as and when required	To keep investors and shareholders updated about the organizations performance and other corporate developments and Understanding their expectations
Suppliers and contractors	No	Meetings, feedback and grievance systems	As and when required	Adaptation of procurement processes to environmental, economic and ethical requirements and Adherence to the Supplier code of conduct, and long-term business relationships.
Government and Regulators	No	Regulatory filings, Website, etc.	As and when required	Good governance practice; community engagement; regulatory compliance; environmental initiatives
Community	Yes	Website, Surveys and one on one meetings	Annually/Half yearly/Quarterly/ as and when required	To understand community needs, implementation of CSR, etc

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.

At SGC, Board Risk Management and ESG Committee drives the ESG priorities, including environmental, and social topics. It consists of five Board members and is chaired by the Joint Managing Director. The Committee meets twice a year to integrate ESG practices into the Company's operations and is also responsible for developing and overseeing climate-related strategies. It helps align ESG policies with the Company's mission and vision, ensuring effective oversight of the ESG Vision roadmap and its implementation.

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.

Yes - We are committed to conducting materiality assessment to identify and manage environmental and social topics, every few years to ensure alignment with stakeholder expectations and address relevant issues. In 2025-26, we undertook a comprehensive Double Materiality Assessment (DMA) which covered 'Stakeholder engagement survey and focus group discussions' to understand views of different stakeholder groups. The analysis of stakeholder feedback obtained was followed by analysis of responses. We received over 168 survey responses.

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

We regularly engage with the communities around our plants to, address the concerns of vulnerable/marginalized stakeholder groups. Concerns and expectations of the community are accepted by the plant teams and we implement community development programs in response to their expectations. Read more about our community development efforts on page 71-73.

PRINCIPLE 5 BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

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

Category	FY (2025-26)			FY (2024-25)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	1,207	0	0	1,202	0	0
Other than permanent	2,370	0	0	2,382	0	0
Total Employees	3,577	0	0	3,584	0	0
Workers						
Permanent	0	0	0	0	0	0
Other than permanent	0	0	0	2,475	0	0
Total Workers	0	0	0	2,475	0	0

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

Category	FY (2025-26)					FY (2024-25)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	1,207	0	0	1,207	100	1,202	0	0	1,202	100
Male	1,178	0	0	1,178	100	1,179	0	0	1,179	100
Female	29	0	0	29	100	23	0	0	23	100
Other Permanent	2,370	0	0	2,370	100	2,475	0	0	2,475	100
Male	2,246	0	0	2,246	100	2,382	0	0	2,382	100
Female	124	0	0	124	100	93	0	0	93	100
Workers										
Permanent	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other Permanent	0	0	0	0		0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)	Non-Executive Directors are not paid any remuneration, other than sitting fee			
Executive Directors	2	₹ 498.75 Lakhs [#]	0	0
Key Managerial Personnel	2*	₹ 73.74 Lakhs [#]	0	0
Employees other than BoD and KMP	1,174	₹ 8.62 Lakhs	29	₹ 6.82 Lakhs
Workers	0	0	0	0

* KMP does not include Directors designated as KMP

[#] On average basis

b. Gross wages paid to females:

Particulars	FY (2025-26)	FY (2024-25)
Gross wages paid to females (Gross wages paid to females as % of total wages)	1.72	1.00

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

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

We are addressing the complaints through Workmen Grievance Redressal Committee, if any, on case to case basis

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

Category	FY (2025-26)			FY (2024-25)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	0	0	0	0
Discrimination at workplace	0	0	0	0	0	0
Child Labour	0	0	0	0	0	0
Forced Labour/Involuntary Labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other human rights related issues	0	0	0	0	0	0

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

Particulars	FY (2025-26)	FY (2024-25)
i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
iii) Complaints on POSH as a % of female employees/workers	0	0
iv) Complaints on POSH upheld	0	0

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

No such cases

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

Yes

10. Assessments for the year:

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

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

NA

Leadership Indicators

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

No

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

No

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

4. Details on assessment of value chain partners:

	% 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	100

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

Not Applicable

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:

Whether total energy consumption and energy intensity is applicable to the company?

Parameter	FY (2025-26)	FY (2024-25)
From renewable sources		
Total electricity consumption (A)	88,194 MWh/317 TJ	62,075 MWh/223.47 TJ
Total fuel consumption (B)	222 TJ	265.86 TJ
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	539 TJ	489.33 TJ
From non-renewable sources		
Total electricity consumption (D)	3,81,011 MWh/1,372 TJ	3,73,404 MWh/1344.25 TJ
Total fuel consumption (E)	14,653 TJ	12,951.23 TJ
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	16,025 TJ	14,295.48 TJ
Total energy consumed (A+B+C+D+E+F)	16,565 TJ	14,784.81 TJ
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	0.62 TJ/Million (₹)	0.65 TJ/Million (₹)
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	Nil	Nil
Energy intensity in terms of physical Output	0.00255 TJ/ton cementitious	0.00254 TJ/ton cementitious
Energy intensity (optional) – the relevant metric may be selected by the entity	729 Kcal/kg of Clinker	722 Kcal/kg of Clinker
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)	Yes	Yes
If yes, name of the external agency.	TUV India Pvt Ltd.	TUV India Pvt Ltd.

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.

3 of our Integrated cement plants are identified as designated consumers (DC).

Our Mattampalli plant is identified as a designated consumer (DC) in PAT cycle 2.

Gudipadu plant is identified as a DC in PAT cycle 5.

Andhra Cement is identified as a DC in PAT cycle 3.

We have made multiple efforts to achieve these targets during the target year:

Mattampally Plant has achieved 0.8291 TOE/ton of product against the target of 0.8365 TOE/ton of product.

Gudipadu Plant has achieved 0.08060 TOE/ton of product against the target of 0.1241 TOE/ton of product.

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

Parameter	FY (2025-26)	FY (2024-25)
Water withdrawal by source (in kilolitres)		
(i) Surface water	6,72,733	6,55,048
(ii) Groundwater	3,28,865	3,43,840
(iii) Third party water	6,895	4,076
(iv) Seawater/desalinated water	NIL	NIL
(v) Others	NIL	NIL
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	10,08,493	10,02,964
Total volume of water consumption (in kilolitres)	10,08,493	10,02,964
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	38 KL/Million (₹)	44 KL/Million (₹)
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from operations adjusted for PPP)	38 KL/Million (₹)	44 KL/Million (₹)
Water intensity in terms of physical output	156 L/ton cementitious	172 L/ton cementitious
Water intensity (optional) – the relevant metric may be selected by the entity	156 L/ton cementitious	172 L/ton cementitious
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? Yes		
If yes, name of the external agency.		TUV India PVT. LTD.

4. Provide the following details related to water discharged:

Parameter	FY (2025-26)	FY (2024-25)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) Yes		
If yes, name of the external agency. - TUV India PVT.LTD.		

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

We have adopted Zero Liquid Discharge across all our plants and aim to use water judiciously. We reuse the process water, treated by the effluent treatment plant and sewage treatment plant. The Boiler blowdown water is being used as makeup water for the cooling tower. The STP-treated reject water is reused in the process. The Water treatment plant rejects after neutralisation are being used in the process and for gardening. The coverage is 100% across all our plants.

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

Whether air emissions (other than GHG emissions) by the entity is applicable to the company?

Parameter	Unit	FY (2025-26)	FY (2024-25)
NOx	TONNES	7,255	8,952
SOx	TONNES	169	123
Particulate matter (PM)	TONNES	209	260
Persistent organic pollutants (POP)	TONNES	NIL	NIL
Volatile organic compounds (VOC)	TONNES	NIL	NIL
Hazardous air pollutants (HAP)	TONNES	NIL	NIL
Others – please specify		NIL	
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)			Yes
If yes, name of the external agency.			TUV India P.V.T L.T. D

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

Parameter	Unit	FY (2025-26)	FY (2024-25)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	39,76,590	3,557,140
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	1,96,388	1,98,272
Total Scope 1 and Scope 2 emissions per rupee of Turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	tCO ₂ /INR CRORES	1,575	1,663
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)		-	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ E/MT	0.644	0.645
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	tCO ₂ E/ EMPLOYEE	3,457	3,124

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, Assured by TUV India PVT. LTD.

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

At Sagar Cements, we are committed to reducing Greenhouse Gas emissions and addressing climate change through the adoption of advanced technologies and focused emission reduction strategies. In 2022, we committed to the Science Based Targets initiative (SBTi) and pledged to be a Net-Zero Company by 2050. In FY 25, we were the first Indian cement company to have long-term CO₂ emission reduction targets, validated by SBTi, in line with the Corporate Net Zero Standard. In order to implement our targets, we have well developed "Decarbonisation Pathway" - a roadmap to implement best available technologies and levers for a low-carbon future aligned with a 1.5 °C trajectory. The pathway covers all 6 plants of Sagar Cements. Some of the key projects implemented recently are:

1. A Solar power plant with 6 MW capacity each is commissioned at Gudipadu (FY 25) and Dachepalli (FY 26), making the total green energy capacity of Sagar Cements as 36 MW.
2. WHRS (Waste Heat Recovery System) with 4.35 MW capacity is currently under installation at Gudipadu.
3. A new 6-stage preheater commissioned at Dachepalli in FY 26.
4. Deployment of 11 Electrical vehicles across our plants along with charging stations.
5. We are making focused efforts to increase alternate fuel consumption across our plants.
6. We are also evaluating solar power plants on-site or off-site for the remaining plants.
7. A pneumatic feeding system is commissioned at our Jeerabad plant to enhance alternate fuel usage.

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

Parameter	FY (2025-26)	FY (2024-25)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	47	32.5
E-waste (B)	0.75	1.36
Bio-medical waste (C)	0.12	0.15
Construction and demolition waste (D)	0	0
Battery waste (E)	2.17	7.63
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	69	47
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	44,560	41,841
Total (A+B + C + D + E + F + G + H)	44,679	41,930

Parameter	FY (2025-26)	FY (2024-25)
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	1.68 MT/Million (₹)	1.86 MT/Million (₹)
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	-	-
Waste intensity in terms of physical output	0.0068 MT/Ton Cementitious	0.0072 MT/Ton Cementitious
Waste intensity(optional) – the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled*	2,657	2,921
(ii) Re-used	38,556	38,986
(iii) Other recovery operations	9	1.33
Total	41,222	41,908
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	0.106	0.096
(i) Incineration	0	0
(ii) Landfilling	NIL	NIL
(iii) Other disposal operations	0.106	0.096
Total	0.106	0.096

*Recycled: Given to third-party recyclers

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, Assured by TUV India PVT.LTD.

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.

At SGC, we approach waste management with utmost diligence, making waste collection and segregation essential at our plants. We implement the core principles of Reduce, Reuse, and Recycle to manage both hazardous and non-hazardous waste, minimising generation at the source. Our waste management practices include the safe collection, storage, transportation, and disposal of waste in accordance with regulatory requirements. Additionally, we ensure the proper disposal of e-waste, hazardous materials, and scrap through authorised agencies. Fly ash/bed ash is being used in cement manufacturing.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1.	Mattampally, Telangana	Integrated Plant	Not Applicable, as the entity has no operations in/around ecologically sensitive areas.
2.	Gudipadu, Andhra Pradesh	Integrated Plant	
3.	Jeerabad, Madhya Pradesh	Integrated Plant	
4.	Dachepalli, Andhra Pradesh	Integrated Plant	
5.	Bayyavaram, Andhra Pradesh	Grinding Unit	
6.	Jajpur, Odisha	Grinding Unit	

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year: None, No new EIA conducted this 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

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

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:

- Name of the area
- Nature of operations
- Water withdrawal, consumption and discharge in the following format:

None of our plants are in water stressed regions.

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

Parameter	Unit	FY (2025-26)	FY (2024-25)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	5,70,327	4,73,554
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent	215	210
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	tCO ₂ /MT cementitious produced	0.087	0.083
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N)			Yes
If yes, name of the external agency.			TUV India PVT. LTD.

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

NA

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.	Mateial Topic	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Emissions and Energy Conservation	- Solar power plant with 6 MW capacity each commissioned at Gudipadu (FY 25) and Dacheipalli (FY 26), making the total green energy capacity of Sagar Cements 36 MW. - A WHRS (Waste Heat Recovery System) with 4.35 MW capacity is currently under installation at Gudipadu. - A New 6 stage preheater commissioned in Dacheipalli in FY 26. - Deployment of 11 Electrical vehicles across our plants along with charging stations. - We are making focused efforts to increase the alternate fuel consumption across our plants - We are also evaluating solar power plant on-site or off-site for the remaining plants - A pneumatic feeding system is commissioned at our Jeerabad plant to enhance alternate fuel usage.	Improving energy efficiency and GHG emissions are reduced

Sr. No.	Mateial Topic	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
2	Resource Conservation	Increasing utilisation of waste as raw material across all our 6 plants - At Mattampally, chemical gypsum and fly ash are being used as raw materials. - At Gudipadu, ETP sludge and fly ash are being used as raw materials. - AOD Slag is utilised as an alternative raw material at Jeerabad. - Replaced 50% of fuel in HAG with saw dust for the entire year at Bayyavaram. - Dolochar is being utilised as alternative fuel at Jajpur.	Clinker substitution
3	Effluent Discharge	- We reuse the process water, treated by the effluent treatment plant and sewage treatment plant. - The Boiler blowdown water is being used as makeup water for the cooling tower. - The Water treatment plant rejects after neutralisation are being used in the process and for gardening.	Responsible water management
4	Waste Generated	- We approach waste management with utmost diligence, making waste collection and segregation essential at our Plants. - We reduce, reuse, and recycle to manage both hazardous and non-hazardous waste, minimising generation at the source. - Our waste management practices include the safe collection, storage, transportation, and disposal of waste in accordance with regulatory requirements.	Reducing waste disposal

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

At Sagar Cements, we have a risk management and business continuity process built on continuous risk assessment, mitigation, monitoring and reporting across the entire organisation. We ensure each business function is incorporates the findings from the risk management exercise into their business plan. This approach ensures risk management is embedded within the organisation's day-today decision-making and long-term planning, making it an essential component of our strategic management process.

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.

NIL

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

NIL

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

- By the listed entity
- By the top ten (in terms of value of purchases and sales, respectively) value chain partners]

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.

5

- 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	National council of Cement and building materials (NCCBM)	National
2	Confederation of Indian Industries (CII)	National
3	Federation of Indian chambers of commerce and Industries (FICCI)	National
4	South India cement manufacturers Association (SICMA)	South Indian states
5	Global Cement and Concrete Association (GCCA)	International

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

Nil

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/Quarterly/Others – please specify)	Web Link, if available
			Nil		

PRINCIPLE 8 BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT**Essential Indicators**

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

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

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Nil						

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

At Sagar Cements, we believe that the community next to our operations is important. Our administrative officers ensure that the Communities grievances are noted and resolved well within time.

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

	FY (2025-26)	FY (2024-25)
Directly sourced from MSMEs/small producers	22.30	18.11
Sourced directly from within the district and neighbouring districts	24.00	36.49

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:

	FY (2025-26)	FY (2024-25)
1. Rural	61	78
2. Semi-urban	0	0
3. Urban	0	0
4. Metropolitan	39	22

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
Nil	

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

S. No.	State	Aspirational District	Amount spent (In INR)
1	Telangana	Nalgonda	178.08

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

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
Nil				

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

Name of authority	Brief of the Case	Corrective action taken
Nil		

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	Preventive health care, Safe drinking water, Training and education, Promotion of rural development and sports	463404	100

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.

Complaints, if any, are being routed through local sales officers/e-mails and it is being addressed promptly to customers satisfaction

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

Particulars	As a percentage to total turnover
Environmental and social parameters relevant to the product	100% of our products carry safety information
Safe and responsible usage Recycling and/or safe disposal	

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

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

*According to the Essential Service Maintenance Act of 1968, the products and services we provide are not covered under the 'essential service' definition.

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

Particulars	Number	Reasons for recall
Voluntary recalls Forced recalls	Nil	NA

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, <https://sagarcements.in/wp-content/uploads/2025/09/Other-Corporate-Policies.pdf>

Our Company recognizes the critical importance of safeguarding our information assets and systems from ever-evolving cyber threats. As a responsible corporate entity, we are

committed to protecting the confidentiality, integrity, and availability of the data entrusted to us by our customers, partners, employees, and other stakeholders. To this end, we have voluntarily embarked on a comprehensive Cybersecurity programme aimed at identifying, assessing, and mitigating potential risks across our IT infrastructure and processes.

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.

NA

7. Provide the following information relating to data breaches:

- Number of instances of data breaches: **NA**
- Percentage of data breaches involving personally identifiable information of customer: **NA**
- Impact, if any, of the data breaches: **NA**

Leadership Indicators

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

www.sagarcements.in, In the cement manufacturing industry, no such confidential information is shared between the customer and the manufacturer as it's the same product which is supplied to all the customers without any change in its composition except the quantity as per the requirements of the customers.

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

By Conducting technical sessions and mason meets at regular intervals

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

Through Emails and one to one meeting

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)

The Company ensures ad accuracy per ASCI norms to provide correct information to customers.