

Date: 31<sup>st</sup> May, 2025

To  
Department of Corporate services  
**BSE Limited**  
1<sup>st</sup> Floor, New Trading Ring,  
Rotunda Building, Phiroze Jeejeebhoy  
Towers, Dalal Street, Fort,  
Mumbai-400001  
**Scrip Code: - 540425**

To  
Listing Department  
**National Stock Exchange of India Limited**  
Exchange Plaza, Plot No. C-1,  
G Block, Bandra Kurla Complex,  
Bandra (E)  
Mumbai- 400051  
**Symbol- SHANKARA**

Dear Sir/ Madam

**Sub: Business Responsibility and Sustainability Reporting (BRSR) for the year 2024-25.**

Pursuant to Regulations 34(2) (f) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015 ("Listing Regulations"), we are submitting herewith the Business Responsibility and Sustainability Report for FY 2024-25.

This is for your information and records

Thanking You

Yours faithfully

**For Shankara Building Products Limited**

Digitally signed by ereena vikram  
DN: cn=ereena vikram c=IN o=Personal  
Date: 2025-05-31 14:25+05:30

Ereena Vikram  
**Company Secretary & Compliance Officer**

Encl: As above



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2025

### SECTION A: GENERAL DISCLOSURES

#### I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L26922KA1995PLC018990
2	Name of the Listed Entity	Shankara Building Products Limited
3	Year of incorporation	1995
4	Registered office address	G-2, Farah Winsford, 133 Infantry Road, Bengaluru-560001
5	Corporate address	21/1 & 35-A-1, Hosur Main Road, Electronic City Post, Veerasandra, Bengaluru- 560 100
6	E-mail	compliance@shankarabuildpro.com
7	Telephone	+91 80-29910702
8	Website	<a href="http://www.shankarabuildpro.com">www.shankarabuildpro.com</a>
9	Financial year for which reporting is being done	FY 2024-2025 (April 1, 2024 to March 31, 2025)
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11	Paid-up Capital (Rs.)	24.24 crore
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ereena Vikram Company Secretary & Compliance Officer +91 80-29910702 <a href="mailto:cs@shankarabuildpro.com">cs@shankarabuildpro.com</a>
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 are made on a standalone basis, unless otherwise specified
14.	Name of the Assurance Provider	Not Applicable
15.	Type of Assurance Obtained	Not Applicable

#### II Product 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.	Retail Sales	Retailer of construction materials, plumbing and sanitary ware, flooring, electrical items and interior-exterior finishing.	51.67%
2.	Enterprise Sales	This category caters to large end users, contractors and OEMs.	21.50%
3.	Channel Sales	This category caters to dealers and other retailers.	26.83%

\* Note: % of turnover on consolidated basis



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

S. No.	Product/Service	NIC Code	% of total contributed	Turnover (amount in crore)*
1.	Steel, Pipes and Tubes	477,466	60.19%	3,429.06
2.	HR, CR, GP, GC, Flat Steel Products	477,466	14.21%	809.75
3.	TMT Rebars	477,466	4.30%	245.20
4.	Colour Coated Profiles	477,466	6.24%	355.31
5.	Angle, Channel, Rerolled long products	477,466	4.60%	262.16
6.	PVC Pipes and Fittings, Other Accessories	477,466	2.76%	157.11
7.	CP Fittings, Sanitary ware and tiles	477,466	7.70%	438.13

\* Note: % of turnover on consolidated basis

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	Nil	124	124
International	Nil	Nil	Nil

\*No. of offices includes retail outlets/warehouses with GST registration

**19. Markets served by the entity:**

a. Number of locations

Locations	Number
National (No. of States)	10 States 1 Union Territory
International (No. of Countries)	Nil

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:

The company's customer base includes individual homeowners, as well as professionals and businesses such as contractors, plumbers, architects, dealers, retailers, automobile ancillary units, PEB fabrication units, developers, and those in the engineering industry.

IV. Employees

**20. Details as at the end of Financial Year: 2024-2025**

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
<b>EMPLOYEES</b>						
1	Permanent(D)	796	676	85%	120	15%
2	Other than Permanent (E)*	138	116	84%	22	16%
3	Total Employees (D+E)	934	792	85%	142	15%
<b>WORKERS</b>						
4	Permanent(F)	Not Applicable				
5	Other than Permanent (G)					
6	Total Employees (F+G)					



b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
	Permanent(D)	1	1	100%	0	0%
	Other than Permanent (E)	0	0	0	0	0%
	Total Employees (D+E)	1	1	100%	0	0%
<b>DIFFERENTLY ABLED WORKERS</b>						
	Permanent(F)	Not Applicable				
	Other than Permanent (G)					
	Total Employees (F+G)					

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	17%
Key Management Personnel	4	1	25%

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	8%	20%	28%	9%	13%	21%	11%	17%	28%
Permanent Workers	Not Applicable								

V. Holding Subsidiary and Associate Companies (including Joint ventures)

Yes. The Company has five subsidiaries as on March 31, 2025. Refer to Form AOC-1 provided in the Annual Report for information on holding/subsidiary/associated companies.

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.	Taurus Value Steel & Pipes Private Limited	Wholly-Owned Subsidiary	100%	No
2.	Vishal Precision Steel Tubes & Strips Private Limited	Wholly-Owned Subsidiary	100%	No
3.	Century wells Roofing India Private Limited	Wholly-Owned Subsidiary	100%	No
4.	Steel Network Holdings Pte Limited	Wholly-Owned Subsidiary	100%	No
5.	Shankara Buildpro Limited	Wholly-Owned Subsidiary	100%	No

VI. CSR Details

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

Sl. No	Particulars	As of March 31, 2025
(ii)	Turnover (in ₹ crore)	5,267.38
(iii)	Net worth (in ₹ crore)	667.06



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 2024-25			FY 2023-24		
		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 <a href="https://shankarabuildpro.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf">https://shankarabuildpro.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf</a>				Nil		
Investors (other than shareholders)	Yes <a href="https://shankarabuildpro.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf">https://shankarabuildpro.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf</a>				Nil		
Shareholders	Yes <a href="mailto:ir@shankarabuildpro.com">ir@shankarabuildpro.com</a> & <a href="https://scores.gov.in/scores/Welcome.html">https://scores.gov.in/scores/Welcome.html</a>				Nil		
Employees and Workers (includes former employees)	Yes <a href="https://shankarabuildpro.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf">https://shankarabuildpro.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf</a>				Nil		
Customers	Yes <a href="https://shankarabuildpro.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf">https://shankarabuildpro.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf</a>				Nil		
Value Chain Partners					Nil		
Others (Anonymous reporters or others who do not fall under above categories)		Not Applicable					



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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Conserving Power & Water	Opportunity	a. Power consumption records are maintained to monitor usage, and energy-efficient LED lighting is installed throughout the office premises to help minimize electricity consumption.  b. Rain water harvesting	We installed LED lights throughout the office premises  Rainwater harvesting in Bangalore, Cochin and Chennai	Positive
2.	Employee well-being	Opportunity	Employee well-being is essential to business operations and forms a key part of the Company's responsibility in managing the welfare of its critical stakeholders.	We implement various employee-friendly initiatives in our workplaces to promote employee well-being, such as health awareness sessions.	Positive
3.	Ethical and Transparent Business Conduct	Risk	Ethical behavior is critical for the success of all companies and any such unethical behavior will be risks, which can result in reputation loss and damage to stakeholder trust and business disruption	Periodical internal reviews, audit and presentations on changes introduced by regulators	Negative
4.	Health & Safety	Risk	The Company's emphasis on providing safe environment may impact cost, time and availability	a. Periodic awareness to employees on health and safety.  b. Organizing safety camps for employee well-being.  c. Fire safety training	Negative
5.	CSR	Opportunity	As a part of the Company's commitment to society, comprehensive interventions are undertaken in education, healthcare and the environment	The company remains committed to sustainable development in both social and environmental spheres  Key Projects:  i. Need Base-Shankara Boys School & Girls School  ii. Concern India Foundation	Positive



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.

The National Guidelines on Responsible Business Conduct (NGRBC) released by the Ministry of Corporate Affairs has updated and adopted nine areas of Business Responsibility. These are briefly as under:

P1	Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive to all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect and make efforts to protect and restore the environment
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>										
1.	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
2.	Has the policy been approved by the board?	Yes*	Yes***	Yes**	Yes**	Yes*	Yes**	No	Yes***	Yes****
3.	Web Link of the Policies, if available	CSR Policy, Whistle Blower Policy <a href="https://shankarabuildpro.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf">https://shankarabuildpro.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.pdf</a> <a href="https://shankarabuildpro.com/wp-content/uploads/2024/06/Policy-on-Corporate-Social-Responsibility.pdf">https://shankarabuildpro.com/wp-content/uploads/2024/06/Policy-on-Corporate-Social-Responsibility.pdf</a>								
4.	Whether the entity has translated the policy into procedures (Yes/No)	No	No	No	No	No	No	No	No	No
5.	Do the enlisted policies extend to your value chain partner (Yes/No)	No	No	No	No	No	No	No	No	No
6.	Name of the National and international codes/certifications/labels/standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015								
7.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	At the beginning of the financial year, specific goals, commitments, and targets are presented to the Board of Directors. The Risk Management Committee monitors various parameters to track performance and ensure these targets are achieved. The following initiatives are undertaken to fulfill these commitments: <ol style="list-style-type: none"> <li>1. Installation of energy-efficient lighting by replacing CFLs with LED lights across all premises and rain water harvesting;</li> <li>2. Continuous monitoring of energy consumption trends to identify and implement energy-saving opportunities;</li> <li>3. Enhancing supply chain efficiency;</li> <li>4. Maintaining insurance coverage to reduce potential financial losses;</li> <li>5. Formation of dedicated teams across the organization to identify potential risks and develop mitigation plans.</li> </ol>								



8.	Performance of the entity against the specific commitments' goals and targets along with reasons in case the same are not met.	Performance of each of the principles is reviewed periodically by Risk Management Committee.
<b>Governance, leadership and oversight</b>		
9.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure):  Shankara is dedicated to upholding ethical and equitable business practices that benefit all stakeholders, including the broader community. We ensure clean, safe, healthy, and fair working conditions for our employees and business partners. Committed to transparency, we openly share our progress, challenges, and achievements as we work to create long-term value for our stakeholders and make a positive impact on society and the environment.  The Company is actively engaging in sustainable practices in our day to day operations. We are implementing rain water harvesting in our self-owned warehouses and offices. We introduced an electricity consumption audit in our offices which lead to the usage of LED lights and a reduction in electricity consumption. This measure is being introduced to all our offices and outlets.	
10.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policies.  Sukumar Srinivas, Managing Director (DIN: 01668064) under the guidance of the Board of Directors and its Committees is responsible for implementation and oversight of the Business Responsibility policy.  The Risk Management Committee (RMC) is responsible for reviewing the Company's Environment and Sustainability goals. It also oversees operational, market, and business risks, as well as ensuring compliance with regulatory and reporting requirements under the Listing Regulations.  The Corporate Social Responsibility (CSR) Committee is tasked with overseeing CSR initiatives and other related matters as assigned by the Board of Directors. All CSR projects and programs are implemented, monitored, evaluated, and reported in accordance with the applicable CSR Rules.	
11.	Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details :-  Yes, the Board of Directors has assigned the responsibility of overseeing the Company's sustainability initiatives to the Risk Management Committee. This Committee is composed of three Non-Executive Independent Directors and two Executive Directors of the Company.  The Company has Risk Management Committee headed by an Independent Directors monitoring the progress of Risk Management on a quarterly basis. Mr. C. Ravikumar, Whole-time Director of the Company has been appointed as Chief Risk Officer to monitor the various programs and conduct monthly meeting and measure the progress.	

Member of the Risk Management Committee	Designation	DIN
Mr. Chandu Nair	Non-Executive - Independent Director	00259276
Mr. Bhadraranasimham Jayaraman	Non-Executive - Independent Director	00022567
Mr. N. Muthuraman	Non-Executive - Independent Director	02375046
Mr. Sukumar Srinivas	Executive Director-Managing Director	01668064
Mr. Chowdappa Ravikumar	Executive Director- Whole-time Director	01247347

\* Shankara Code of Conduct

\*\* Corporate Social Responsibility Policy

\*\*\* Shankara Vision & Mission

\*\*\*\* Shankara Quality Policy



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	Yes a. By Internal Management on monthly basis b. Committee of the Board on quarterly basis									On a need basis								
Compliance with Statutory requirements of relevance to the principles and rectification of any non-compliances	Yes, the Company is in compliance with the applicable statutory rules and regulations.									On a need basis								

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)	No	No	No	No	No	No	No	No	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)	No	No	No	No	No	No	No	No	No
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	No	No	No	No	No	No	No	No	No
It is planned to be done in the next financial year (Yes/No)	No	No	No	No	No	No	No	No	No
Any other reason (please specify)	No	No	No	No	No	No	No	No	No

The Company has policies that are periodically reviewed by the Board of Directors, its Committees, and Senior Management. These policies and procedures are also subject to regulatory requirements and may be updated as necessary to ensure continued compliance.

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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 the persons in the respective category covered by the awareness programmes
Board of Directors	As a part of each Board Meeting, the Board discuss with the Statutory Auditor and Internal Auditor on the key changes and implications under various Acts and Regulations such as:  1) SEBI Regulations 2) Companies Act 3) General Corporate Governance 4) Income Tax Act  At each meeting of the Board/ Audit Committee, members also deliberate on key integrity matters that helps to reflect and focus on key strategies and financials. As a part CSR agenda, members also discuss various sustainable initiatives of the Company.		100%
Key Managerial Personnel	Since Managing Director, Executive Director, Chief Financial Officer and Company Secretary are part of each board meeting they also get trained on various regulatory changes and topic.		100%
Employees other than Board of Directors and KMPs	1	1) Code of Conduct 2) Whistleblower Policy 3) Prevention of Sexual Harassment at the Workplace	100%



**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:**

There are no 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 for the financial year ended March 31, 2025.

**3. Of the instancing disclosed in question 2 above, details of 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 please provide a web link to the policy**

Yes, the Company has a Code of Conduct that includes provisions on anti-corruption and anti-bribery. It has also implemented a Whistleblower Policy and Vigil Mechanism to enable Directors, employees, and external stakeholders to report unethical behavior, suspected fraud, or violations of the Code. The policy ensures protection against victimization and is available on the Company's website <https://shankarabuildpro.com/wp-content/uploads/2024/06/Policy-on-Whistle-blower.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:**

There has been no cases involving disciplinary action taken by any law enforcement agency for the charges of bribery/corruption against directors/KMP/employees/workers that have been brought to our attention

	FY 2024-25 (Current Financial year)	FY 2023-24(Previous Financial Year)
Directors	Nil	Nil
KMPs		
Employees		
Workers		

**6. Details of complains with regard to conflict of interest**

	FY 2024-25 (Current Financial year)		FY 2023-24 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Not Applicable	Nil	Not Applicable
Number of complaints received in relation to issues of conflict NIL of Interest of the KMPs				

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

Not Applicable

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

	FY 2024-25	FY 2023-24
Number of days of account payables	52	46



**9. Openness 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:**

		Amount in Crores	
	Metric	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	88.61%	84.60%
	b. Number of trading houses where purchases are made from		
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	73%	69%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	93.16%	93.61%
	b. Number of dealers / distributors to whom sales are made		
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	6.15%	3.54%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	11.39%	15.40%
	b. Sales (Sales to related parties / Total Sales)	6.84%	6.39%
		Nil	Nil
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	100%
	d. Investments ( Investments in related parties / Total Investments made)		

**Leadership Indicators**

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

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

In the Company's Code of Conduct and general terms and conditions, the Company has emphasized on all integrity aspects, which are applicable to all 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.

Pursuant to the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, the Company requires each Directors to submit an annual declaration under its Code of Conduct, concern or interest in any company or companies or bodies corporate, firms, or other association of individuals which shall include the shareholding. These declarations are crucial for transparency and accountability to shareholders and other stakeholders.

The same principles extend to the Senior Management, who are also required to submit an annual affirmation declaring that they have not engaged in any material, financial, or commercial transactions that could potentially conflict with the interests of the Company.



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

	Current Financial Year 2024-25	Previous Financial Year 2023-24	Details of improvements in environmental and social impacts
R & D	Nil		
Capex			

2. a. Does the Company have procedures in place for sustainable sourcing?

Yes

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

Shankara intent to source products and services that are environment friendly, recycled, energy efficient and locally sourced, to the extent possible.

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

At Shankara, environmental responsibility is integral to our operations and long-term sustainability goals. We are committed to reducing our environmental footprint by actively minimizing plastic usage across our facilities and processes. Wherever possible, we substitute single-use plastics with sustainable alternatives and encourage employees and partners to adopt eco-friendly habits in their daily activities.

4. Whether Extended Producer Responsibility (EPR) is applicable to the Company's activities. 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

Not Applicable

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 format

NIC Code	Name of the product / Services	Has the entity conducted Life Cycle products (for manufacturing industry) provide details in the following format? Name of Product / Service	% of total Turnover contributed	Perspective / or for its services Boundary for which the Life Cycle Perspective / Assessment was conducted	(Whether conducted by independent external agency (Yes/ No)	Assessments (LCA) for any of its for service industry)? If yes, Results communicated in public domain (Yes/ No) If yes, provide the web-link.
Not Applicable						

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

There are no significant social/environmental concerns and /or risks arising from production.

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 Action Taken	
	FY 2024-2025	FY 2023-2024
	Nil	

**4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed**

Indicate input material	Recycled or re-used input material to total material Action Taken					
	FY 2024-2025			FY 2023-2024		
	Re-Used	Recycled	Safely Disposed	Re-Use d	Recycled	Safely Disposed
Plastics (including packaging)	Nil					
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 % of total products sold in respective category
	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 availed		Day Care facilities
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	
<b>Permanent employees</b>										
Male	676	536	79 %	536	79 %	0	0	0	0	0
Female	120	78	65 %	78	65 %	120	100%	0	0	0
<b>Total</b>	<b>796</b>	<b>614</b>	<b>77 %</b>	<b>614</b>	<b>77 %</b>	<b>120</b>	<b>100%</b>	0	0	0
<b>Other than Permanent employee</b>										
Male	116	Not Applicable								
Female	22	Not Applicable								
<b>Total</b>	<b>138</b>	Not Applicable								

Note: Include employees other than ESI coverage.

Health Insurance covers maternity benefits. It is renewed till 13 th January, 2026.

**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 availed		Day Care facilities
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	
<b>Permanent workers</b>										
Male	Not Applicable									
Female	Not Applicable									
<b>Total</b>	Not Applicable									
<b>Other than Permanent (workers)</b>										
Male	Not Applicable									
Female	Not Applicable									
<b>Total</b>	Not Applicable									

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

Gender	FY 2024-2025	FY 2023-2024
Cost incurred on wellbeing measures as a % of total revenue of the company	0.01%	0.01%



**2. Details of retirement benefits for Current FY and Previous financial year**

Your Company makes contributions to Provident Fund (PF), Employee State Insurance (ESI), National Pension System (NPS) etc. for eligible employees.

Benefits	FY 2024- 2025 Current financial year			FY 2023- 2024 Previous financial year		
	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 %	Not Applicable	Yes	100%	Not Applicable	Yes
Gratuity	85 %	Not Applicable	Yes	82%	Not Applicable	Yes
ESI	27 %	Not Applicable	Yes	33%	Not Applicable	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's existing and new infrastructure has a comprehensive plan to address accessibility of workplaces.

**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 provides equal rights to its employees and does not discriminate on any ground, including race, caste, religion, color, marital status, gender, age, nationality, disability or any other category protected by applicable law.

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

Gender	Permanent employees		Non-Permanent workers	
	Return to work rate	Retention Rate	Return to work rate	Retention rate
Male	NA	NA	NA	NA
Female	NA	NA	NA	NA
Total	NA	NA	NA	NA

**6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker (Permanent Workers/Employees)? If yes, give details of the mechanism in brief.**

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, Employees are encouraged to initially report their concerns to their Department Heads or the Human Resources Head. If the issue remains unresolved, they may escalate the matter to Senior Management
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

Employees are encouraged to share their concerns with their reporting managers and the HR department. Employees can raise their concerns to POSH Committee Members, the Whistleblower channel, and Grievance Redressal channel.

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

Category	FY 2024-2025			FY 2023-2024		
	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	Not Applicable					
Male						
Female	Not Applicable					
Total Permanent Workers						
Male	Not Applicable					
Female						



**8. Details of training given to employees and workers**

Category	FY 2024-2025					Total(D)	FY 2023-2024			
	Total (A)	On Health and safety measures		On Skill upgradation			On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Employees</b>										
Male	676	676	100%	405	60%	613	613	100%	328	53%
Female	120	120	100%	74	61%	112	112	100%	62	55%
<b>Total</b>	<b>796</b>	<b>796</b>	<b>100%</b>	<b>479</b>		<b>725</b>	<b>725</b>	<b>100%</b>	<b>390</b>	<b>54%</b>
<b>Workers</b>										
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Throughout the year there will be informal meeting with the Management of the Company and once in year formal review on performance and career development of employees

Category	FY 2024-2025			FY 2023-2024		
	Total (A)	No. (B)	%(B/A)	Total (c)	No. (D)	%(D/C)
Male	676	676	100%	613	613	100%
Female	120	120	100%	112	112	100%
<b>Total</b>	<b>796</b>	<b>796</b>	<b>100%</b>	<b>725</b>	<b>725</b>	<b>100%</b>
<b>Workers</b>						
Male	Not Applicable					
Female						
<b>Total</b>						

**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 of such system**

Yes. The Company provide safe and healthy working conditions for the prevention of incidents and work-related illness. Your Company does not have a formal management system on Occupational health & safety. However, the Company is conducting safety training, periodical employee health check-up, monitoring safety incidents and review of the same.

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

Not Applicable

**c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Yes/ No)**

Yes. Any kind of incidents are recorded. Process and procedures have been established and complied with.

**d. Do the employees/worker of the Company have access to non-occupational medical and healthcare services?**

Yes, the employees of your Company have access to non-occupational medical and healthcare services. They are insured under the Group Health Insurance Policy.

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

Safety Incident/Number	Category	FY 2024-2025 Current financial year	FY 2023-2024 Previous financial year
Lost Time Injury Frequency Rate (LTIFR) (per one million -person hours worked)	Employees	Nil	Nil
	Workers		
Total recordable work-related injuries	Employees	Nil	Nil
	Workers		
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers		



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

The Company is dedicated to maintaining a safe and healthy work environment for all employees. Management regularly reviews and oversees company policies and operations to ensure compliance with all relevant laws and regulations.

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

	FY 2024-25			FY 2023-24		
	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	Nil					
Health & Safety						

**14. Assessments for the year: 2024-2025**

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

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

Shankara Building Products Limited does not have any safety-related incidents or significant risks/concerns related to health and safety practices and working conditions that require corrective action.

The Company remains firmly committed to fostering a safe, healthy, and compliant work environment for all employees. We continuously strive to uphold and enhance our health and safety standards through regular monitoring, employee training, and proactive risk assessments. Our approach emphasizes prevention, swift resolution of any emerging concerns, and a culture of safety that aligns with regulatory requirements and industry best practices.

**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. The Company has a group term life insurance which covers all employees. In addition, the company may provide financial assistance to the legal dependents of the employees in case of death while in service on a discretionary basis.

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

The Company have a contract with the agencies who are providing employees in contract basis to ensure that the Company is compliant to statutory dues of employees towards income tax, provident fund, professional tax, ESIC etc. as applicable from time to time. Periodic audits are also conducted to ensure compliance of the same.

**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 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 2024-25	FY 2023-2024	FY 2024-25	FY 2023-2024
Employees	Nil			
Workers				

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

No

**5. Details on assessment of value chain partners on health and safety practices and working conditions**

Your Company is committed to continuously raise awareness to comply with applicable laws and regulations related to labour and employment, including gender diversity, human rights, child labour, wages, working hours, bribery & corruption.

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	80%
Working Conditions	80%



**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.**

Some associate partners were not having adequate working conditions for their employees. They have been advised to conform to statutory standards.

**PRINCIPLE 4: Businesses should respect the interests of and be responsive of all its stakeholders Essential Indicators**

**1. Describe the process for identifying key stakeholder groups:**

The stakeholders identified through an informal process by the Management. All employees, shareholders and investors, customers, key partners, regulators, lenders, vendors.

**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
Shareholders	No	Annual General Meeting, Shareholder meets, email, Stock Exchange intimations, investor/ analysts meet/ conference calls, annual report, quarterly results, media releases and Company/SE website	Ongoing	Share price appreciation, dividends, profitability and financial stability, growth prospects
Employees	No	Senior leaders' communication, Employee Communication, goal setting and performance appraisal meetings/ review,	Ongoing	Efficiencies, improvement areas, long- term strategy plans, training and awareness, brand
Customers	No	Website, distributor / direct customer, senior leader-customer meets / visits, Dealer's meet	Ongoing	Product quality and availability, responsiveness to needs, after sales service
Suppliers / Partners	No	Communication and partnership meets, MoU and framework agreements, professional networks, contract management/ review, on site presentations, satisfaction surveys	Ongoing	Quality, timely delivery and payments and digitalization opportunities
Communities	No	CSR projects, CSR Partner's meet	Ongoing	Community development and Education development



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**

Engaging stakeholders is a crucial step for the company and this includes not just shareholders, but also employees, customers and suppliers. The company listens to their concerns and expectations and understand what matters to them and how your company can make a positive impact. This is a continuous process.

**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**

No

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

Since there is no vulnerable / marginalized stakeholder groups identified by the Management, so there is no instances of engagement with and actions taken to address the concerns of vulnerable / marginalized stakeholder groups.

**4. Out of the above, has the company identified the disadvantaged, vulnerable & marginalized stakeholders?**

Not Applicable

PRINCIPLE 5 Businesses should respect and promote Human Rights

Essential Indicators

**1. Employees and workers who have been provide training on human rights issues and policy (ies) of the entity**

Category	FY 2024-2025 Current Financial Year			FY 2023-2024 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	796	796	100 %	725	725	100%
Other than permanent	0	0	0	0	0	0
<b>Total Employees</b>	<b>934</b>	<b>934</b>	<b>100 %</b>	<b>881</b>	<b>881</b>	<b>100%</b>
<b>Workers</b>						
Permanent	Not Applicable					
Permanent						
<b>Total Workers</b>						



**2. Details of minimum wages paid to employees and workers**

Category	Total (A)	FY 2024-2025 Current				Total (D)	FY 2023-2024 Previous			
		Financial Year		Financial Year			Financial Year		Financial Year	
		Equal to Minimum Wage		More than Minimum Wage			Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
<b>Employees</b>										
Permanent										
Male	676	0	0	676	85%	613	0	0	613	85%
Female	120	0	0	120	15%	112	0	0	112	15%
Other than Permanent		0	0				0	0		
Male	116	0	0	116	84%	117	0	0	117	75%
Female	22	0	0	22	16%	39	0	0	39	25%
<b>Workers</b>										
Permanent	Not Applicable									
Male										
Female										
Other than Permanent										
Male										
Female										

As both Central and State Government have authorization over fixing the wages, the State Governments fix their own scheduled employments and further release the rates of Minimum Wage along with the VDA (Variable Dearness Allowance). The wage rates in scheduled employments differ across states, sectors, skills, regions and occupations owing to a lot of differentiating factors. Hence, there is no single uniform minimum wage rate across the country and the revision cycle differs for each state. However, Minimum wages are paid and adhered to by the Company as per the Minimum Wages Act, 1948.

**3. (a) Details of remuneration /salary/wages in the following format:**

	Number	Male	Number	Female
		Median remuneration/salary/wages of respective category		Median remuneration/salary/wages of respective category
Board of Directors (BoD)*	2	53.24%		
Key Managerial Personnel	1	12.78%	1	5.17%
Employees other than BoD and KMP	789		141	
Workers	0	0	0	0

\* Only Executive Directors are considered for median calculation.

**(b) Gross wages paid to Female as % of total wages paid by the entity, in the following format.**

	FY 2024-2025	FY 2023-2024
Gross wages paid to Females as % of total wages	11%	12%

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

Yes, the Company has assigned the responsibility of addressing human rights issues or impact to the Human Resource Department.

**5. Describe the internal mechanism in place to redress grievances related to Human Rights issues.**

The Company is committed to maintain a safe and harmonious business environment and workplace for everyone and believes that every workplace shall be free from harassment and /or any other unsafe or disruptive conditions. Accordingly, the Company has in place POSH committee for redressal of such related issues.



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

	FY 2024-2025 Current Financial year			FY 2023- 2024 Previous financial year		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment						
Discrimination at workplace (discriminations based on caste, age, gender, ethnic backgrounds, or other factors etc.)						
Child labour						
Forced labor/Involuntary Labor						
Wages						
Other human rights related issues						

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

	FY 2024-2025	FY 2023-2024
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013(POSH)	0	0
Complaints on POSH as a % of female employees/ workers	0	0
Complaints on POSH upheld	0	0

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

The Company has established clear policies and has provided thorough awareness training to all employees regarding maintaining a respectful and safe workplace. These policies reinforce the Company's unwavering commitment to ensuring that the work environment remains free from harassment, including sexual harassment, and promotes a culture of dignity and respect for all individuals. The Company operates with a strict zero-tolerance stance against any form of harassment or inappropriate behavior.

Employees are strongly encouraged to report any instances of harassment or other forms of unwelcome or offensive conduct without fear of retaliation. The Company is fully committed to addressing and investigating all complaints promptly and thoroughly to maintain a healthy work atmosphere. The Company has formed two dedicated committees—the Whistle Blower Committee and the Sexual Harassment Committee. These committees are responsible for receiving, investigating, and addressing any complaints related to harassment. They ensure that proper inquiries are conducted and recommend appropriate actions based on the findings, ensuring accountability and transparency in the process.

**9. Do Human Rights requirements form a part of your business agreements and contracts? (Yes/No)**

Yes

**10. Assessments for the year: 2024-2025**

	% of your Plants and Offices that were Assessed (by Entity or Statutory Authorities or Third Parties)
Child Labour	Not Applicable
Child Labour 100% Forced/Involuntary Labour	
Sexual Harassment	
Discrimination at Workplace	
Wages	
Others- please specify	



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

Not Applicable

Leadership Indicators

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

Not Applicable

2. Details of the scope and coverage of human rights due diligence conducted

None

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, most of our locations are accessible to differently abled visitors.

4. Details on assessment of value chain partners:

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

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessment 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 MWh) and energy intensity, in the following format:

Parameter	FY 2024-2025 Current Financial year	FY 2023-2024 Previous Financial Year
Total electricity consumption (A)	1,12,655 Units	1,09,000 Units
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumption (A+B+C)	1,12,655 Units	1,09,000 Units
Energy intensity per Rupee of turnover (Total energy consumption turnover in Rupees) (MWh/INR crore)	₹9.10/- per unit	₹9/- per unit
Energy intensity (optional)- the relevant metric may be selected by the entity	0	0

Note: Total electricity consumption excludes total fuel consumption. The Company has not made independent assessment/evaluation has not carried out by the external agencies.



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.

Not Applicable

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

Parameter	FY	2024-2025	FY	2023-2024
	Current	Financial	Previous	financial
	year		year	
Water withdrawal by source (in KL)				
(i) Surface water		0		0
(ii) Groundwater		6,000		5,000
(iii) Third party water		-		-
Seawater/desalinated water		-		-
(iv) Others (Rainwater use)		100		75
Total volume of water withdrawal (in KL) (I + ii + iii+ iv + v)		6,100		5,075
Water intensity per rupee of turnover (Water consumed/turnover) (KL/₹ - Crore)				
Water intensity (optional) - the relevant metric may be selected by the entity				

4. Provide the following details related to water discharged:

Parameter	FY 2024-2025	FY 2023-2024
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water - No treatment - With treatment - please specify level of treatment		Not Applicable
(ii) To Groundwater - No treatment - With treatment - please specify level of treatment		
(iii) To Seawater - No treatment - With treatment - please specify level of treatment		Not Applicable
(iv) Sent to third-parties - No treatment - With treatment - please specify level of treatment		Not Applicable
(v) Others - No treatment - With treatment - please specify level of treatment		

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

Not Applicable since its only trading organization.



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

Parameter	Unit	FY 2024-2025 Current Financial year	FY 2023-2024 Previous financial year
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	-	0	0
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	-	0	0
Total Scope 1 and Scope 2 emissions per rupee of turnover	-	0	0
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity	-	0	0

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

Parameter	Please specify unit	FY 2024-2025 Current Financial year	FY 2023-2024 Previous financial year
NO <sub>x</sub>	-	0	0
Sox	-	0	0
Particulate Matter (PM)	-	0	0
Persistent organic pollutants (POP)	-	0	0
Volatile organic compounds (VOC)	-	0	0
Hazardous air pollutants (HAP)	-	0	0
Others-please specify	-	0	0

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

No

9. Provide details related to waste management by the entity:

Parameter	FY 2024-2025	FY 2023-2024
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	Not Applicable	
E-waste (B)		
Bio-medical waste (C)		
Construction and demolition waste (D)		
Battery waste (E)		
Radioactive waste (F)		
Other Hazardous waste. Please specify, if any. (G)		
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
<b>Total (A+B + C + D + E + F + G + H)</b>		
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)</b>		
Category of waste	Not Applicable	
(i) Recycled		
(ii) Re-used		
(iii) Other recovery operations		
<b>Total</b>		
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)</b>		
Category of waste	Not Applicable	
(i) Incineration		
(ii) Landfilling		
(iii) Other disposal operations		
<b>Total</b>		



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:

All solid waste is handed over to the respective authorised municipal waste collection agencies for recycling and responsible disposal.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspot, forests, coastal regulation zones etc.) where environmental approvals/ clearances are required, 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
Not Applicable			

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 projects	EIA Notifications	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Weblink
	No				
Not Applicable					

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 at and rules thereunder (Y/N). If not, provide details of all such non-compliances:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable				



Leadership Indicators

**1. Water withdrawal consumption and discharge in the areas of water stress (in KL):**

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

(i) Name of the area : Not Applicable

(ii) Nature of operations : Not Applicable

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

Parameter	FY 2024-2025 Current financial year	FY2023-2024 Previous financial year
Water withdrawal by source (in KL)	Not Applicable	Not Applicable
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater /desalinated water		
(v) Others (rain water)		
Total volume of water withdrawal (in KL)		
Total volume of water consumption (in KL)		
Water intensity (optional)-the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in KL)		
(i) Into Surface water		
No treatment		
With treatment - please specify level of treatment		
(ii) Into Groundwater		
No treatment		
With treatment - please specify level of treatment		
(iii) Into Seawater		
No treatment		
With treatment - please specify level of treatment		
(iv) Sent to third parties		
No treatment		
With treatment - please specify level of treatment		
(v) Others (To municipal sewerage)		
No treatment		
With treatment & complying with discharge Quality & Quantity limit based on Consent to Operate		
Total water discharged ( in KL)		

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

Parameter	Unit	FY 2024-2025 Current financial year	FY 2023-2024 Previous financial year
Total Scope 3 emissions (Break-up of the GHG into CO2 , CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	-
Total Scope 3 emissions per Rupee of turnover			
Total Scope 3 emission intensity (optional) - the relevant metric may be selected by the entity			



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

Not Applicable

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

S. No	Initiative undertaken	Details of the initiatives (Web-link, if any, may be provided along with summary)	Outcome of the initiative
Not Applicable			

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

Yes, all business segments in Shankara have Business Continuity Plans which are constantly reviewed by the senior management and department heads of the various segments. We believe that the day to day operations of the business must continue in face of any adversity. Our teams are geared for the same. Secondly, the Company should have adequate financial resources to tackle such situations. We believe that we have the resources to handle issues arising out of unforeseen circumstances.

6. Disclosure 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?

No such incidents has happened which affected the business.

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

Not Applicable

PRINCIPLE 7: Businesses, when engaging in influencing public a 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:

Ten (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 as provide below:

S. No	Name of the trade and industry chambers/associations	Reach of trade and industry chambers /associations (State/ National)
1.	Peenya Industries Association	State
2.	FKCCI, Karnataka Chambers of Commerce & Industry	State
3.	FEI (Federation of Engineering Industry)	State
4.	Karnataka Pipes Dealer Association	State
5.	Bangalore Iron & Steel Merchant Association	State
6.	Bangalore Builders Association	State
7.	Telangana State Tube Manufacturers Association	State
8.	Salem Pipe Dealers Association	State
9.	Canara Chambers Association	State
10.	Steel Association	State

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

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

Not applicable, since the Company has not received any issues related to anti-competitive conduct.



Leadership Indicators

1. Details of public policy positions advocated by the entity

The Company is not involved in influencing directly any Government schemes or its policy. Whenever a policy is made or Government wants to come up with some scheme to support the domestic OEM, the inputs are sought from the associations generally. The Company being part of this association actively give its inputs in various forums, Committee or Taskforce meetings.

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.

The Company shall make CSR contributions to projects or programs of Healthcare and Education and other areas in accordance with the CSR Policy of the Company.

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. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

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

The Company has in place Stakeholder's Relationship and Sexual Harassment Committee for grievances. However, the employees and workers can approach to the Human Resource Department for any grievances. The Company has contact details and email on its website for enquiry related to Company's service and sales query.

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

	FY 2024-2025	FY 2023-2024
Directly sourced from MSMEs/ small producers		
Sourced directly from within the district and neighboring districts		

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

S. No. State	FY 2024-2025	FY 2023-2024
Rural	-	
Semi-Urban		
Urban		
Metropolitan		

Place to be categorized as per RBI classification system –rural/semi-urban/urban/metropolitan



Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in 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 INR)
Not Applicable		

The Company is committed towards the development of society and extended its support to the projects in the areas of promoting education, healthcare infrastructure, supporting primary education, environment sustainability, rehabilitating abandoned women and children.

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

No

(b) From which marginalized /vulnerable groups do you procure?

If such a vendor is available, the Company prefers the vendor, if competitive.

(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 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)	Benefits 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 key CSR Projects

S. No	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Not Applicable			

Please refer Corporate Social Responsibility Annual Report.

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.

To ensure efficient and timely resolution of customer queries, concerns, and complaints, the Company has established dedicated communication channels. A separate customer support email ID and contact number have been made available, providing customers with direct access to the support team.

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

	As a percentage of total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	Not Applicable
Recycling and/or safe disposal	Not Applicable



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

Sl. No	FY 2024-2025 (Previous financial year)		Remarks	FY 2023-2024 (Previous financial year)		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
1.	Nil			Nil		

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

	Number	Reasons for recall
Voluntary recalls	Nil	Nil
Forced recalls		

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

Yes, Shankara is committed to protecting the privacy of individuals whose personal data it holds.

**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 :-**

No issue were reported as on March 31, 2025.

**7. Provide the following information relating to data breaches:**

a. Number of instances of data breaches along-with impact

There were no data breaches as on March 31, 2025.

b. Percentage of data breaches involving personally identifiable information of customers

Not applicable

c. Impacts, if any, of the data breaches

Not applicable

**Leadership Indicators**

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

Information relating to all products of the Company are available on the website at <https://shankarabuildpro.com/>

An agency has been appointed for monitoring the website, coordinating digital marketing, which includes SEO and related efforts.

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

The Company conducts meetings to educate its customers on responsible usage of our products.

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

Not Applicable

**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, the Company publishes information as per the regulatory norms, and also the Company conducts customer satisfaction survey every year on the major products of Shankara.