SCL/SE/2026-27/
7th July, 2026

National Stock Exchange of India Limited,
Exchange Plaza,
Bandra – Kurla Complex, Bandra (East)
MUMBAI – 400 051

SCRIP CODE: SHREECEM EQ
Debt Segment NCD ISIN: INE070A07061

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI – 400 001

SCRIP CODE 500387
Debt Segment NCD ISIN: INE070A07061

Attn: Listing Department

Re: - Business Responsibility and Sustainability Report (BRSR) for the financial year 2025-26 under Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Please find attached herewith the Business Responsibility and Sustainability Report (BRSR) forming part of the Annual Report of the Company for the financial year 2025-26.

Kindly take the same on record.

Thanking you,

For **SHREE CEMENT LIMITED**

Shyam Sunder Khandelwal

Digitally signed by Shyam Sunder Khandelwal
Date: 2026.07.07 19:46:40 +05'30'

(S.S. KHANDELWAL)
COMPANY SECRETARY

Shree Cement Limited

Corporate office: DLF Epitome, Building No. 5, Tower B, 9th Floor, DLF Cyber City, Gurugram, Haryana - 122002
Tel.: +91-124-4699200 | www.shreecement.com | CIN: L26943RJ1979PLC001935

Registered Office: Bangur Nagar, Beawar, Rajasthan -305901 | Tel.: 01462-228101-06 | shreebwr@shreecement.com
Group Corporate Office: 21 Strand Road, Kolkata, West Bengal - 700001

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L26943RJ1979PLC001935
2.	Name of the Listed Entity	Shree Cement Limited
3.	Year of incorporation	1979
4.	Registered office address	Bangur Nagar, Beawar –305901, Rajasthan
5.	Corporate address	**Kolkata:** 21, Strand Road, Kolkata – 700 001, West Bengal **Gurugram:** 9th Floor, DLF Epitome Tower, Building No. 5, DLF Cyber City, Gurugram - 122 002, Haryana
6.	E-mail	share@shreecement.com
7.	Telephone	+91-124-4699200
8.	Website	www.shreecement.com
9.	Financial year for which reporting is being done	1st April, 2025 to 31st March, 2026
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11.	Paid-up Capital	₹ 36.08 Crores
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. S.S. Khandelwal (Company Secretary) Tel: +91-124-4699200 Email: shyam.khandelwal@shreecement.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures under this report are made on a standalone basis. Refer "About the Report" section for details on the reporting boundary.
14.	Name of assessment or assurance provider	SGS India Private Limited
15.	Type of assessment or assurance obtained	Reasonable Assurance for BRSR Core and Limited Assurance for Other Non-Financial Data

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Manufacturing and Sale of Clinker, Cement and Ready Mix Concrete (“RMC”)	95.05%

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	Cement, Clinker and Ready Mix Concrete	2394, 2395	95.05%

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 Integrated Cement Unit Locations; 10 Grinding Unit Locations; 26* Ready Mix Concrete Units	1 Registered Office; 2 Corporate Offices;	27
International	NIL	NIL	NIL

*Out of 26 RMC plants, 8 are included based on data availability, system & process; remaining newly commissioned plants will be covered in subsequent years.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	19 States and 5 Union Territories
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

Shree Cement serves a diverse customer base, spanning institutional clients and retail consumers, supplying cement for projects ranging from large-scale infrastructure to individual housing units.

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)	7,096	6,961	98.1	135	1.9
2.	Other than Permanent (E)	866	861	99.4	5	0.6
3.	**Total employees (D + E)**	**7,962**	**7,822**	**98.2**	**140**	**1.8**
	WORKERS					
4.	Permanent (F)	61	61	100	0	-
5.	Other than Permanent (G)	16,634	16,442	98.9	192	1.1
6.	**Total workers (F + G)**	**16,695**	**16,503**	**98.9**	**192**	**1.1**

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)	8	8	100%	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	**Total differently abled employees (D + E)**	**8**	**8**	**100%**	**-**	**-**
	DIFFERENTLY ABLED WORKERS					
4.	Permanent (F)	1	1	100%	-	-
5.	Other than permanent (G)	13	13	100%	-	-
6.	**Total differently abled workers (F + G)**	**14**	**14**	**100%**	**-**	**-**

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	1	14.29%
Key Management Personnel	2	0	0%

22. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

	2025-26 (Turnover rate in current 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	12.95%	22.61%	13.10%	19.42%	27.10%	19.50%	12.47%	11.88%	12.46%
Permanent Workers	0.00%	-	0.00%	71.58%	-	71.58%*	8.89%	-	8.89%

*Increase in turnover is due to voluntary retirement by workforce

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	Shree Global FZE	Subsidiary	100%	No
2	Raipur Handling and Infrastructure Private Limited	Subsidiary	100%	
3	Shree Enterprises Management Ltd.	Subsidiary	100% (Beneficially Owned)	
4	Shree International Holding Ltd.	Subsidiary	100%	
5	Union Cement Company, PrJSC	Subsidiary	98.44%	
6	Shree Cement East Private Limited	Subsidiary	100%	
7	Shree Cement South Private Limited	Subsidiary	100%	
8	Shree Cement Mauritius Limited	Subsidiary	100%	
9	Suratgarh Ash Handling LLP	Associate Company	50%	

VI. CSR Details

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

(i) Turnover (in ₹) – 19,310.52 Crore

(ii) Net worth (in ₹) – 22,511.60 Crore

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 Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	2025-26 Current Financial Year			2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaint pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaint pending resolution at close of the year	Remarks
Communities	Yes. Please refer to Stakeholder Engagement Policy at web-link https://www.shreecement.com/ investors/ policies	17	8	-	16	7	-
Investors (other than shareholders)		0	0	-	0	0	-
Shareholders		15	0	-	12	0	-
Employees and workers		5	4	-	1	1	-
Customers		377	0	-	597	0	-
Value Chain Partners		7	3		4	0	-
Other (please specify)		0	0	-	0	0	-

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	**Climate Change**	Risk	Increasing incidence of extreme weather events poses risks to business continuity, supply chain reliability, and physical infrastructure.	• Renewable energy adoption • Waste heat recovery plants • Energy conservation and efficiency measures • Increased use of biomass and alternative fuels • Air-cooled condensers in thermal power plants	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	**Biodiversity**	Risk	Business expansion activities may face constraints if biodiversity-related regulatory requirements are not complied with.	• Implementation of wildlife conservation plan (WCP) • Avoiding operations in eco-sensitive or high biodiversity areas • Afforestation	Negative
3	**Water Management**	Risk	Availability of water is critical for operations, and changes in water-related regulations may lead to increased costs and operational challenges.	• Water conservation • Periodic water audits • Implementing rainwater harvesting infrastructure • Water reuse systems • Use of treated municipal STP water	Negative
4	**Energy & Emissions Management**	Risk	Operations involve high energy consumption and emissions intensity. Compliance requirements are becoming more stringent, while volatility in fossil fuel supply and geopolitical factors may lead to fluctuations in energy costs, impacting profitability.	• Regular energy audits • Monitoring and tracking systems • Increased use of renewable energy and alternative fuels • Increase share of waste heat recovery (WHR) plants and blended cement production	Negative
5	**Waste Management & Circular Economy**	Opportunity	Adoption of alternative fuels and raw materials and systematic management of waste through authorised vendors present opportunities to enhance resource efficiency.	-	Positive
6	**Low-Carbon Products**	Opportunity	Manufacturing blended cement products such as PPC, PSC, and CC enables the Company to address customer requirements while reducing emissions associated with cement production.	-	Positive
7	**Human Rights & Non-Discrimination**	Risk	Any breach of human rights or discriminatory practices could adversely affect employee morale and lead to legal risks.	• Grievance redressal mechanisms • Periodic human rights assessments • Training and awareness programmes • Strong internal controls	Negative
8	**Occupational Health & Safety**	Risk	Incidents at the workplace can adversely impact employee health and well-being and may also pose reputational risks for the Company.	• Safety training • Mock drills • Toolbox talks • Inspections and audits • OHS management systems • HIRA procedures SOP • Safety Do's and Don'ts	Negative
9	**Training & Development**	Opportunity	Continuous skill development enhances workforce capability, improves productivity, and supports innovation across operations.	-	Positive
10	**Employee Relations**	Opportunity	Strong employee engagement and welfare practices contribute to higher performance, improved retention, and overall organisational effectiveness.	-	Positive
11	**Community Development**	Opportunity	CSR programmes contribute to positive social outcomes and strengthen the Company's reputation and stakeholder trust.	-	Positive
12	**Customer Satisfaction**	Opportunity	Consistent high product quality and reliability strengthen customer loyalty and enhance brand reputation in the market.	-	Positive
13	**Risk Management**	Opportunity	A robust risk management framework supports business continuity, improves resilience, and strengthens the Company's ability to respond to uncertainties.	-	Positive

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)
14	**Governance & Ethics**	Opportunity	Strong ethical governance frameworks enhance stakeholder confidence and trust.	-	Positive
15	**Cybersecurity**	Risk	Cybersecurity incidents have the potential to disrupt business operations and result in unauthorised access or compromise of sensitive data.	• Cybersecurity framework and information security policy • Regular IT system assessments • Cyber-awareness programmes • Business and economic implications of fuel price volatility	Negative
16	**Business Performance**	Opportunity	Overall economic growth and infrastructure development support increased demand for cement and related products.	-	Positive
17	**Regulatory Compliance**	Risk	Failure to comply with applicable laws and regulations could lead to regulatory penalties, legal consequences, and reputational damage.	• Continuous compliance reviews • Internal and External audits	Negative
18	**Supply Chain & Procurement**	Risk	Disruptions in the supply chain may impact production schedules, operational continuity, and overall business performance.	• Supplier risk assessments • Supplier screening	Negative
19	**Indirect Economic Impact**	Opportunity	Business operations contribute to local economic development through employment generation, procurement, and allied economic activities.	-	Positive
20	**Resettlement & Rehabilitation**	Risk	Inadequate handling of resettlement and rehabilitation activities may give rise to community conflicts and expose the Company to reputational risks	• Compliance with R&R requirements as per applicable laws • Livelihood restoration initiatives • Respectful and transparent engagement processes	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://www.shreecement.com/investors/policies								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Greenpro Certification – CII, ISO-45001, ILO, ISO 14001, ISO-9001, PAT, VCS, ISO 50001, 24/7 Carbon Free Electricity, RE 100, UNGC Guidelines; GRI Standards; BIS Standard								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Ensuring commitment to ethical business practices	Zero deviation from BIS standards	Zero harm at workplace for employees and workers	Commitment to addressing concerns and grievances of stakeholders	Zero non-compliance	Scope 1 Carbon intensity = 0.51 Tonnes CO_{2e} / tonne cementitious material Scope 2 Carbon intensity = 0.005 tCO_2/Tonnes cementitious material by 2030	Active participation in public policy matters through memberships	Ensure need based community development programmes at each operational location	Timely resolution of customer complaints
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	No instances of non-compliances against regulatory requirements	Zero cases of deviation from BIS standards	Fatalities: Zero for employees and permanent workers and 4 for Contract workers	Concerns from stakeholders are addressed in a timely manner	No instances of human rights violations at our operations	Scope 1 Carbon intensity = 0.553 Tonnes CO_{2e} / tonne cementitious material Scope 2 Carbon intensity = 0.009 tCO_2/Tonnes cementitious material	Participation through forums such as BCCI, CMA, FICCI, WEF, Climate Group and CII	Community development programmes implemented across all operational locations with spent of ₹ 55.76 Cr. During FY 2025-26	100% of customer complaints resolved in a timely manner

Governance, leadership and oversight

7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Sustainable leadership demands foresight, discipline, and the courage to invest today for outcomes that matter tomorrow. At Shree Cement, this philosophy underpins every aspect of our strategy and execution. FY 2025–26 was characterised by calm, deliberate progress. While the external environment tested resilience across the sector, we focused on strengthening capabilities that will define our future—efficient operations, low-carbon growth, and responsible resource stewardship. We made significant strides across key sustainability priorities. Our renewable energy footprint continued to expand, lifting the green energy share and advancing us toward our RE100 ambition. We focus on increasing alternative fuel utilisation, new low-carbon cement capacity and advanced waste heat recovery systems. We have achieved water positivity of more than eight times that demonstrates clear progress on our decarbonisation and circularity journey. Our sustainability approach extends well beyond operations. We remain committed to enabling social progress through investments in education, skilling, healthcare, and community infrastructure. At the same time, our strong safety culture, contractor engagement initiatives, and digital integration efforts ensure that responsibility and transparency are embedded across our value chain. As we pursue a growth trajectory toward more than 80 Million tonnes of capacity, we do so with a clear understanding that scale must be matched with balance. At Shree Cement, our ambition is to grow thoughtfully—strengthening resilience, reducing environmental impact, and creating value that endures. This is how we lead. This is how we grow, and this is how we ensure that every decision we make contributes to a sustainable future.
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Name: Mr. Neeraj Akhoury DIN: 07419090 Designation: 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 CSR and Sustainability Committee The Board has constituted a CSR and Sustainability Committee to provide oversight and direction on sustainability-related matters. The Committee is responsible for guiding and reviewing the Company's sustainability strategy, policies, initiatives, and risk management framework, ensuring alignment with national and global developments, including key Environmental, Social, and Governance (ESG) considerations and material issues. The Committee also provides strategic guidance to relevant teams to ensure effective, transparent, and consistent implementation of ESG initiatives in line with the Company's vision and core values.

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	Y	Y	Y	Y	Y	Y	Y	Y	Y	Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	Annually								

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.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	Yes, Secretarial auditor	Yes, SGS	Yes, SGS	Yes, Secretarial Auditor	Yes, Factory Inspector	Yes, SGS	Yes, Secretarial Auditor	Yes, Secretarial auditor	Yes, SGS

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

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

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 categorised 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 persons in respective category covered by the awareness programmes
Board of Directors	1	Updates on Sustainability initiatives. Revisions and updates in: Risk Management Framework and Code of Conduct	100%
Key Managerial Personnel	2	Updates on Sustainability initiatives. Revisions and updates in: Whistle blower mechanism and Whistle Blower Policy, Code of Conduct, POSH	100%
Employees other than BoD and KMPs	380	Health and Safety, Skill Upgradation, IT, Cyber Security, Power Plant, manufacturing excellence, Business Sustainability and ESG	90.8%
Workers	3	Health and safety (Safe Chemical handling), Skill upgradation (HEMM Operation and & Maintenance) & Human Rights	78.7%

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 ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine					
Settlement	Nil				
Compounding fee					

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			
Punishment				

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

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

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

We have a Board-approved Anti-Bribery and Anti-Corruption Policy in place that sets out our commitment to preventing and addressing bribery and corruption across the organisation. The policy clearly articulates our position on unethical practices and outlines the associated risks and consequences. We adhere to all applicable anti-bribery and anti-corruption laws and regulations.

Weblink: https://www.shreecement.com/investors/policies

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

	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

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

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

Not Applicable

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

	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Number of days of accounts payables	33.33	31.12

9. Open-ness of business

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

Parameter	Metrics	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	62.36%	59.46%
	b. Number of trading houses where purchases are made from	164	122
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	70.32%	64.93%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	71.05%	74.97%
	b. Number of dealers / distributors to whom sales are made	19,362	20,256
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	2.95%	3.18%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	9.18%	3.14%
	b. Sales (Sales to related parties / Total Sales)	2.93%	1.34%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	Nil	Nil
	d. Investments (Investments in related parties / Total Investments made)	7.49%	0.97%

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 partners covered (by value of business done with such partners) under the awareness programmes
2,251	Climate Change, India NDCs, SDGs, Ethics, transparency and accountability, supply chain sustainability, environment management, human rights	10.3%

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.

Yes, We have a formal process in place to manage and prevent conflicts of interest involving members of the Board. This is governed by our Ethics, Transparency and Accountability (Code of Conduct), and is applicable to all employees, including Directors and Key Managerial Personnel (KMPs). The Code outlines expectations and guidance to avoid any activities or relationships that may result in an actual or perceived conflict with the interests of the Company. As part of this process, annual affirmations are obtained from employees, KMPs and Directors confirming that they have read, understood, and complied with the Code of Conduct. In addition, Directors disclose details of their interests in other entities to the Board on an annual basis.

Weblink: https://www.shreecement.com/investors/policies

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.

	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	8.6%	5.14%	• Environmental monitoring equipment and monitoring expenses • Energy, waste and water audits • Energy saving initiatives
Capex	40.9%	45.8%	• Alternative fuel • Energy Saving devices • Pollution control devices • Rainwater harvesting

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

Yes

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

36.67%

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.

- Cement is used as a raw material in construction activities where it is combined with aggregates to form concrete and mortar; accordingly, recovery of cement at the end of its life cycle is not feasible.
- We use flexible, recyclable plastic bags for packaging cement supplied to customers. Similar type of waste plastic materials is utilised as alternative fuel for co-processing in our cement kilns as part of our waste management practices.
- Our primary product, cement, does not contain hazardous substances and therefore does not generate E-waste and hazardous waste at the end of its life.
- Construction and demolition waste generated at the end of the product life cycle is managed and disposed of by the respective local authorities in accordance with applicable regulatory requirements.

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 our operations as we use flexible plastic packaging for cement. In line with EPR requirements, we have submitted the prescribed action plans to the Central Pollution Control Board (CPCB). As part of our waste management approach, we utilise plastic waste sourced from other industries through co-processing in our cement kilns. This practice supports circular economy principles and promotes sustainable utilisation of resources.

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	PPC	54.29%	Cradle to Gate	Yes	NO
	OPC	29.08%	Cradle to Gate	Yes	NO
	CC	3.57%	Cradle to Gate	Yes	NO
	PSC	0.6%	Cradle to Gate	Yes	NO

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

Name of Product / Service	Description of the risk / concern	Action Taken
• Ordinary Portland Cement (OPC) • Portland Pozzolana Cement (PPC) • Portland Slag Cement (PSC) • Composite Cement (CC)	Abiotic Depletion	• Modification in the product mix/ constituents • Usage of secondary/alternative material
	Climate change due to GHG Emission	• Use of alternative fuels and raw materials • Increase the renewable sources of energy

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

Indicate input material	Recycled or re-used input material to total material	
	2025-26 Current Financial Year	2024-25 Previous Financial Year
Alternative Raw material	23.84%	26.36%

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:

	2025-26 Current Financial Year			2024-25 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Nil	18,372	27,559	Nil	13,719	32,010
E-waste	Nil	Nil	Nil	Nil	Nil	Nil
Hazardous waste	Nil	Nil	Nil	Nil	Nil	Nil
Other waste	Nil	Nil	Nil	Nil	Nil	Nil

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
Cement	Cement is used in combination with other raw materials to produce mortar and concrete; therefore, recovery or reclamation of cement at the end of the product's life cycle is not feasible.
Packaging	100%

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	6,961	6,961	100%	6,961	100%	-	-	-	-	-	-
Female	135	135	100%	135	100%	135	100%	-	-	135	100%
Total	**7,096**	**7,096**	**100%**	**7,096**	**100%**	**135**	**100%**	**-**	**-**	**135**	**100%**
Other than Permanent employees											
Male	861	861	100%	861	100%	-	-	-	-	-	-
Female	5	5	100%	5	100%	5	100%	-	-	5	100%
Total	**866**	**866**	**100%**	**866**	**100%**	**5**	**100%**	**-**	**-**	**5**	**100%**

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	61	61	100%	61	100%	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	**61**	**61**	**100%**	**61**	**100%**	**-**	**-**	**-**	**-**	**-**	**-**
Other than Permanent workers											
Male	16,442	16,442	100%	16,442	100%	-	-	-	-	-	-
Female	192	192	100%	192	100%	192	100%	-	-	192	100%
Total	**16,634**	**16,634**	**100%**	**16,634**	**100%**	**192**	**100%**	**-**	**-**	**192**	**100%**

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

	2025-26 Current Financial Year	2024-25* Previous Financial Year
Cost incurred on well- being measures as a % of total revenue of the Company	0.06	0.06

*Previous year numbers have been updated due to change in calculation methodology.

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

Benefits	2025-26 Current Financial Year			2024-25 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%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI*	100%	100%	Y	100%	100%	Y
Others – please specify	-	-	-	-	-	-

*Only employees who meet the ESI eligibility criteria are included.

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, All our corporate and plant offices are accessible to differently abled employees and workers.

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.

We have established Non-Discrimination and Anti-Harassment Policy that set out our commitment to providing equal opportunities to all individuals. This policy is aligned with the provisions of the Rights of Persons with Disabilities Act, 2016 and reinforce our focus on inclusivity and fairness. We are committed to fostering an inclusive work environment that ensures accessibility, equal treatment, and respect for employees, contractors, and business partners. As an equal opportunity employer, we promote diversity and strive to create a workplace where all individuals are valued and empowered.

Weblink: https://www.shreecement.com/investors/policies

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	-	-	-	-
Female	100%	100%	NA	NA
Total	**100%**	**100%**	**NA**	**NA**

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.

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes
Other than Permanent Workers	We have a structured grievance redressal mechanism in place for employees and workers to raise concerns. Complaint boxes are installed across all plant locations and are overseen by the respective plant HR teams, allowing workers to submit written grievances. All grievances received are thoroughly reviewed promptly and addressed to ensure fair and satisfactory resolution. Additionally, Employees and workers may also submit concerns through email at grievance@shreecement.com. The Company also upholds a Whistleblower Policy that provides protection against retaliation for individuals reporting concerns, supporting transparency and accountability across the organisation.
Permanent Employees	
Other than Permanent Employees	

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

Category	2025-26 Current Financial Year			2024-25 Previous Financial Year		
	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	7,096	-	-	6,961	-	-
- Male	6,961	-	-	6,866	-	-
- Female	135	-	-	95	-	-
Total Permanent Workers	61	61	100%	61	61	100%
- Male	61	61	100%	61	61	100%
- Female	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	2025-26* Current Financial Year					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	6,961	5,887	84.6%	6,119	87.9%	6,866	3,829	55.8%	3,260	47.5%
Female	135	76	56.3%	106	78.5%	95	12	12.6%	66	69.5%
Total	**7,096**	**5,963**	**84.0%**	**6,225**	**87.7%**	**6,961**	**3,841**	**55.2%**	**3,326**	**47.8%**
Workers										
Male	61	48	78.7%	48	78.7%	61	17	27.9%	4	6.6%
Female	-	-	-	-	-	-	-	-	-	-
Total	**61**	**48**	**78.7%**	**48**	**78.7%**	**61**	**17**	**27.9%**	**4**	**6.6%**

*Training given has been increased due to introduction of online learning platform to cover training more widely

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

Category	2025-26 Current Financial Year			2024-25 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	6,961	6,961	100%	6,866	6,866	100%
Female	135	135	100%	95	95	100%
Total	**7,096**	**7,096**	**100%**	**6,961**	**6,961**	**100%**
Workers						
Male	61	61	100%	61	61	100%
Female	-	-	-	-	-	-
Total	**61**	**61**	**100%**	**61**	**61**	**100%**

10. Health and safety management system:

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

We have implemented a comprehensive occupational health and safety management system across our manufacturing operations to ensure safe working conditions. All our manufacturing plants are certified under ISO 45001:2018.

The safety management system is supported through periodic internal audits and inspections to identify gaps and implement necessary corrective actions, reinforcing continuous improvement in health and safety performance.

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

We follow a structured process to identify work-related hazards and assess risks for both routine and non-routine activities across all units, aligned with globally recognised Hazard Identification and Risk Assessment (HIRA) standards. This approach enables proactive management of dynamic workplace risks in line with the Hierarchy of Controls, with the objective of achieving zero harm. Each unit carries out HIRA for all the routine and non-routine jobs undertaken at sites as per the defined approach and methodology.

Hazard Identification and Risk Assessment (HIRA) process:

- Defining the task and associated sub-tasks,
- Identifying potential hazards,
- Identifying individuals who may be exposed,
- Evaluating the initial level of risk,
- Determining appropriate control measures,
- Assessment of the actual risk and review,
- Assigning priority to the measures.

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

Yes. We have established processes that enable employees and workers to report work-related hazards and remove themselves from unsafe situations. A Safety Suggestion Scheme is implemented to promote active participation and continuous improvement in safety practices, supported by regular engagement through safety committees with worker representation.

We provide structured training and defined procedures to help workers identify, report, and mitigate workplace risks effectively. Workers are encouraged to raise safety concerns freely and are empowered to withdraw from hazardous conditions when required.

We ensure that no reprisals are taken against individuals reporting hazards, with safeguards in place to prevent intimidation, threats, or any adverse impact on employment or work engagement. This commitment reinforces a safe and supportive work environment for all.

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

Yes, We provide access to medical and healthcare services for our employees and contract workers through Occupational Health Centres (OHCs) established at all plant locations. These centres are staffed with qualified medical professionals and equipped with essential facilities to support routine healthcare needs.

Additionally, the Company conducts annual health check-up programs for employees, contract workers, and their families, reinforcing its commitment to employee well-being and proactive health management.

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

Safety Incident/Number	Category	2025-26 Current Financial Year	2024-25 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	0.21	0.05
Total recordable work-related injuries	Employees	0	0
	Workers	7	2
No. of fatalities	Employees	0	0
	Workers	4	5
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	1	1

- Including the contract workforce

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

We have implemented structured measures to establish and maintain a safe and healthy workplace by embedding strong operational discipline and strict adherence to safety procedures for both employees and workers. Safety Committees, comprising representatives from management and the workforce, have been constituted to monitor safety performance and promote best practices across locations.

Occupational Health Centres have been set up at plant sites to address medical emergencies and oversee employee health-related matters. Key measures undertaken include:

a) Employee training: We provide comprehensive safety training to employees and workers to strengthen hazard awareness and prevent workplace injuries.

b) Safety Inspections / Audits: Periodic safety inspections and audits are carried out at defined intervals across sites to identify potential risks and corrective actions. These checks are conducted using standardised formats, with records maintained at the respective locations.

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

	2025-26 Current Financial Year			2024-25 Previous Financial Year		
	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	NIL	0	0	NIL
Health & Safety	0	0	NIL	0	0	NIL

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	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.

- CCTV cameras have been installed in stacker operator cabins to improve visibility and operational monitoring.
- All activities are carried out under enhanced supervisory oversight, particularly for high-risk tasks, to minimise the likelihood of accidents.
- Structured training programmes are conducted for truck drivers, supported by periodic performance and safety monitoring.

- Dedicated pedestrian walkways with hand railings have been developed along roadsides to ensure safe movement.
- Safety nets have been installed at all high-rise structures to mitigate fall-related risks.
- Regular safety training sessions are conducted for workers, with emphasis on mandatory use of safety harnesses and proper anchoring of safety belts during work at height.
- Fall protection systems, including full-body harnesses and lifelines, are implemented prior to commencement of work in unguarded or elevated areas.
- Periodic training programmes are organised for vehicle drivers to enhance health and safety awareness and improve driving skills.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of

(A) Employees (Y/N)

Yes

(B) Workers (Y/N)

Yes

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

Yes, we have internal controls in place whereby the relevant departments verify that value chain partners duly deduct and remit statutory dues within prescribed timelines. Compliance is monitored through review of appropriate documentary evidence.

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	
	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Employees	0	0	0	0
Workers	5	6	3	3

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?

No, currently we do not provide any transition assistance programmes.

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	93.28%
Working Conditions	93.28%

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

Based on the health and safety assessments undertaken for our value chain partners, no significant risks or concerns were identified during the reporting period. Accordingly, no corrective actions were required or initiated.

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.

We identify our key stakeholder groups based on individuals or entities that influence, or are impacted by, our business activities. The process involves developing an initial list of stakeholders by reviewing historical relationships and undertaking internal discussions, where required. We also engage periodically with stakeholders through various interaction forums to capture their perspectives and ensure that their concerns are considered in our business decisions.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement Including key topics and concerns raised during such engagement
Customers	No	• Digital channels • Customer representative meetings • Customer satisfaction survey	Continuous	To understand customer needs and ensure delivery of high-quality, reliable, and responsibly produced products.
Employees	No	• Internal communication platforms • Grievance mechanisms • Feedback channels • Trainings and workshops	Continuous	To nurture a motivated, skilled, and future-ready workforce that drives organisational growth.
Investors and Shareholders	No	• Quarterly and Annual reports • AGM, Investor relations management • Stock exchange filings	Regular Interval	To provide business performance updates and strategic inputs to achieve business goals and targets
Suppliers	No	• Supplier meetings • Assessments and Audits	Continuous	To ensure reliable supply of quality materials and promote ethical, long term partnerships.
Government and Regulatory authority	No	• Official meetings • Regulatory compliance reporting	Regular Interval	To maintain regulatory compliance and obtain necessary approvals for operations.
Media	No	• Meeting with media • Representatives interviews	As and when required	To communicate company developments, achievements, and initiatives accurately to the public.
Local Community	Yes	• Community meetings • CSR engagement programmes with local community • Grievance channels	As and when required	To create shared value, support local development, and sustain social licence to operate.
Trade Associations	No	• Meetings with trade associations forums • Industry events	As and when required	To contribute to policy development, advocate industry priorities, and adopt best practices.

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.**

   We have established structured stakeholder engagement processes for our key stakeholder groups, ensuring that feedback is actively gathered to inform decision-making and shape focus areas. To facilitate this, feedback is collected through multiple channels, including surveys, training programmes, workshops, grievance mechanisms, annual general meetings, and direct interactions with communities as part of CSR activities, supported by relevant internal stakeholders. We also undertake periodic materiality assessments, the outcomes of which are shared with the Board to inform oversight and decision-making. Furthermore, minutes from ESG Committee meetings are periodically presented to the Board and the CSR and Sustainability Committee, outlining actions taken on various economic, environmental, and social matters. The Board reviews these inputs and provides strategic guidance on the Company's approach to economic, environmental, and social topics.

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 undertake structured stakeholder engagement and materiality assessment exercises to support the identification and management of relevant environmental, social, and governance topics. The insights gathered through these engagements are used to determine priority issues for the Company and are reviewed with management to inform strategic direction, policy formulation, objectives, and related initiatives, along with progress-tracking mechanisms. This process ensures that stakeholder perspectives are embedded into our decision-making and core business focus areas. Relevant details are disclosed in the stakeholder engagement and materiality assessment section of our Integrated Annual Report.

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

   We are committed to responsible corporate citizenship and to generating positive social outcomes through our operations. Our Corporate Social Responsibility (CSR) initiatives are designed to create sustained value for local communities, with a focus on livelihood enhancement and long-term social development. As several of our manufacturing facilities are located in remote regions, our CSR programmes place particular emphasis on addressing the needs of vulnerable and marginalised sections of society.

   To promote inclusiveness, we undertake CSR need-assessment studies to identify community priorities and ensure that vulnerable stakeholder groups are adequately represented in the consultation process. Our CSR initiatives are thoughtfully designed to align with the needs and interests of these communities, reinforcing our commitment to their well-being. Some of the initiatives include:

   - The Shree Shakti Project provides livelihood training in sewing, tailoring, and beauty courses, enabling financial independence.
   - The Mamta Project is our commitment to supporting maternal and child healthcare by standing with pregnant women, new mothers, babies, and young girls, ensuring they receive the care they need to thrive. Through health camps, we offer prenatal and postnatal care, vaccinations, and nutritional guidance focusing on all related medical needs and care.

PRINCIPLE 5

Businesses should respect and promote human rights

Essential Indicators

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

Category	2025-26 (Current Financial Year)			2024-25 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	7,096	5,136	72.4%	6,961	4,266	61.3%
Other than permanent	866	41	4.7%	946	Nil	Nil
Total Employees	**7,962**	**5,177**	**65.0%**	**7,907**	**4,266**	**53.9%**
Workers						
Permanent	61	48	78.7%	61	Nil	Nil
Other than permanent	16,634	16,634	100%	13,310	13,310	100%
Total Workers	**16,695**	**16,682**	**99.9%**	**13,371**	**13,310**	**99.5%**

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

Category	2025-26 (Current Financial Year)					2024-25 (Previous Financial Year)				
	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	7,096	NIL	NIL	7,096	100%	6,961	NIL	NIL	6,961	100%
Male	6,961	NIL	NIL	6,961	100%	6,866	NIL	NIL	6,866	100%
Female	135	NIL	NIL	135	100%	95	NIL	NIL	95	100%
Other than Permanent	866	NIL	NIL	866	100%	946	NIL	NIL	946	100%
Male	861	NIL	NIL	861	100%	944	NIL	NIL	944	100%
Female	5	NIL	NIL	5	100%	2	NIL	NIL	2	100%
Workers										
Permanent	61	NIL	NIL	61	100%	61	NIL	NIL	61	100%
Male	61	NIL	NIL	61	100%	61	NIL	NIL	61	100%
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent	16,634	NIL	NIL	NIL	NIL	13,310	NIL	NIL	13,310	100%
Male	16,442	1,644	10%	14,798	90%	13,123	NIL	NIL	13,123	100%
Female	192	19	10%	173	90%	187	NIL	NIL	187	100%

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)	3	₹ 3,413.00 Lakh	-	-
Key Managerial Personnel	2	₹ 226.19 Lakh	-	-
Employees other than BoD and KMP	6,956	₹ 7.38 Lakh	135	5.41 Lakh
Workers	61	₹ 6.69 Lakh	-	-

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

	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	1.26%	1.42%

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

Yes. Human rights impact across our operations is monitored in accordance with our internal risk assessment procedures. Oversight of human rights-related issues and impacts is vested with the Chief Human Resource Officer.

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

We have internal systems in place to address human rights-related grievances across our operations and value chain. Our Human Rights Policy underscores this commitment and is supported through regular awareness sessions for employees and workers to promote understanding and adherence. Additionally, we have a structured grievance redressal mechanism in place to address any concerns or violations related to human rights, ensuring transparency and accountability. The mechanism includes the following:

- Submission of grievances: Complaints, concerns, or grievances related to human rights may be submitted via email at grievance@shreecement.com.
- Framework alignment: The grievance mechanism is designed in alignment with guidance from national and international frameworks and is structured to be accessible, fair, predictable, transparent, and equitable.
- Resolution process: All grievances received are reviewed promptly, and appropriate corrective actions are taken based on the nature and severity of the issue.

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

	2025-26 (Current Financial Year)			2024-25 (Previous Financial Year)		
	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	NIL	NIL	NIL	NIL	NIL	NIL
Discrimination at workplace	NIL	NIL	NIL	NIL	NIL	NIL
Child Labour	NIL	NIL	NIL	NIL	NIL	NIL
Forced Labour/ Involuntary Labour	NIL	NIL	NIL	NIL	NIL	NIL
Wages	NIL	NIL	NIL	NIL	NIL	NIL
Other human rights related issues	NIL	NIL	NIL	NIL	NIL	NIL

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

	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Total complaints reported under sexual harassment on of women at workplace (prevention, prohibition and Redressal) Act, 2013 (POSH)	NIL	NIL
Complaints on POSH as a % of female employees/ workers	NIL	NIL
Complaints on POSH upheld	NIL	NIL

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

We have established robust policies that enable employees to report cases of discrimination and harassment without fear of negative consequences. These mechanisms are designed to encourage individuals to raise concerns freely and assure protection against retaliation or reprisal. Our Prohibition of Sexual Harassment policy aligns with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and provides a defined framework for the reporting and resolution of sexual harassment complaints. All complaints are handled with strict confidentiality, and procedural safeguards are in place to prevent any retaliatory action against complainants.

In addition, our Non-Discrimination and Anti-Harassment Policy addresses both sexual and non-sexual harassment and reinforces protection for complainants against any form of victimisation.

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

Yes, human rights requirements form part of our business agreements and contracts.

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	
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.**

Based on the assessments conducted at our plant locations during the reporting period, no significant human rights-related risks or concerns were identified. Accordingly, no corrective actions were required or undertaken.

Leadership Indicators

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

Our approach to upholding human rights is guided by our Human Rights Policy, which applies to all our operations and extends to our value chain partners, including suppliers. We follow a zero-tolerance stance towards human rights violations and are committed to providing a work environment that upholds equality, respect, and dignity for all.

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

All our operational units have robust management systems in place to ensure compliance with applicable human rights regulations. Employees undergo regular training on human rights issues, strengthening awareness and adherence to ethical standards.

Our governance framework provides oversight to ensure adherence to human rights standards across operations. In addition, our agreements with vendors incorporate specific human rights clauses, promoting compliance and accountability throughout the value chain.

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, Shree Cement Limited complies with the requirements of the Rights of Persons with Disabilities Act, 2016 and the offices and premises are accessible to persons with disabilities.

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

	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	93.28%
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others - please specify	

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

Based on the assessments conducted, no significant risks were identified in the human rights evaluations of our value chain partners. Consequently, no corrective actions were required during the reporting period.

PRINCIPLE 6:

Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

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

Parameter	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	5,305.02	4,731.96
Total fuel consumption (B)	1,220.79	1,411.77
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	6,525.81	6,143.73
From non-renewable sources		
Total electricity consumption (D)	3,251.18	3,702.54
Total fuel consumption (E)	97,472.01	95,428.42
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	1,00,723.19	99,130.96
Total energy consumed (A+B+C+D+E+F)	1,07,249.00	1,05,274.69
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) TJ/₹ Crore	5.55	5.84
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	112.97	119.25
Energy intensity in terms of physical Output (GJ/ton cement produced) excluding SMP and RMC	2.79	2.61
Energy intensity (optional) – the relevant metric may be selected by the entity		

Values in TJ

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, SGS INDIA PRIVATE LIMITED

2. **Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (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.**

PAT Cycle	Sites included	Targets Achieved	Energy saving certificates (ESCerts) Issued
PAT Cycle I	Ras and Beawar	Yes	86,117 for Beawar and 72,140 for Ras
PAT Cycle II	Ras, Beawar and Shree Mega Power	Yes	22,042 for Beawar, 60,636 for Ras and 18517 for SMP Site
PAT Cycle III	Shree Raipur Cement	Yes	12,222 Ecerts issued by Ministry of Power
PAT Cycle VI	Integrated Grinding units- RGU, KKGU JGU, PGU, UPGU, BGU	Yes	Entitled to claim 11,126 Ecerts
PAT Cycle VII	Ras, Beawar, SRCP, Kodla and Shree Mega Power	In progress	Target Year is 2024-25.
PAT Cycle VIII	SGU, SJHGU	In Progress	-

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

Parameter	2025-26 (Current Financial Year)	2024-25* (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	4,01,468	4,17,424
(ii) Groundwater	19,90,045	18,88,979
(iii) Third party water	3,97,888	3,99,161
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	27,89,401	27,05,564
Total volume of water consumption (in kilolitres)	27,89,401	27,05,564
Water intensity per rupee of turnover (Total water consumption / Revenue from operations- ₹ Cr.) KL/₹ Cr.	144	150

Parameter	2025-26 (Current Financial Year)	2024-25* (Previous Financial Year)
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	2938	3065
Water intensity in terms of physical Output Fresh water consumption (KL)/Ton of cement production	0.0677	0.0688
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Values in KL

*Previous year numbers have been updated due to change in calculation methodology.

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, SGS INDIA PRIVATE LIMITED

4. Provide the following details related to water discharged:

Parameter	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
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) If yes, name of the external agency.

Yes, SGS INDIA PRIVATE LIMITED

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

Yes.

We ensure that 100% of wastewater generated across all our manufacturing locations is treated and reused, enabling us to operate on a zero-liquid-discharge basis.

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

Parameter	Please specify unit	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
NOx	MT	14,988.3	16,217.4
SOx	MT	104.0	80.8
Particulate matter (PM)	MT	468.4	550.3
Persistent organic pollutants (POP)	ng TEQ / Nm^3, corrected to 10% O_2	0.032	0.028
Volatile organic compounds (VOC)	mg/Nm^3	0.0005	0.0004
Hazardous air pollutants (HAP)	-	-	-
Others–please specify, Mercury (Hg)*	mg/Nm^3	0.001	0.001

* We have started reporting Mercury emission in the category - Others

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, SGS INDIA PRIVATE LIMITED

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

Parameter	Unit	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	2,20,31,435	2,13,08,523
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	3,13,672	4,28,147
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MT/₹ Crore	1,157	1,205
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)	MT / USD Crore	23,536	24,622
Total Scope 1 and Scope 2 emission intensity in terms of physical output	(Kg CO_2e/ton cementitious material)	562	546
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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

Yes, SGS INDIA PRIVATE LIMITED

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

Yes, we have implemented several projects and initiatives aimed at lowering greenhouse gas emissions. These include increased adoption of alternative fuels, production of blended cement, deployment of energy-efficient technologies, and enhanced use of renewable energy sources. A significant portion of our overall power requirement is met through green energy solutions such as Waste Heat Recovery (WHR), solar, and wind power. This transition has positioned us among the leading users of renewable energy within the cement sector. These efforts play a crucial role in reducing our carbon footprint and advancing our commitment to environmental responsibility.

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

Parameter	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	627.66	943.76
E-waste **(B)**	18.76	29.52
Bio-medical waste **(C)**	1.13	1.01
Construction and demolition waste **(D)**	0.00	0.00
Battery waste **(E)**	34.29	63.63
Radioactive waste **(F)**	0.00	0.00
Other Hazardous waste. Please specify, if any **(G)**	173.26	155.79
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Cardboard/Paper = 5.45 MT Metal = 15,095.06 MT Rubber = 934.26 MT Scrap Filter Bags = 10.37 MT Wooden = 33.19 MT	Cardboard/Paper = 49.06 MT Metal = 19136.44 MT Rubber = 1026.70 MT Scrap Filter Bags = 20.59 MT Wooden = 36.33 MT
Total (A+B + C + D + E + F + G + H) (MT)	**16,933.43**	**21,462.83**
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) – kg/₹ Cr.	876.9	1189.91
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	17,836.18	24,312.25
Waste intensity in terms of physical output (kg/ton cement produced)	0.51	0.64
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	16,932.30	21,461.82
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total (MT)	**16,932.30**	**21,461.82**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	1.13	1.01
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total (MT)	**1.13**	**1.01**

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, SGS INDIA PRIVATE LIMITED

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

Our cement manufacturing operations do not result in the generation of hazardous waste, other than limited quantities of waste such as used/spent oil arising from maintenance activities, along with e-waste and battery waste. These waste streams are handled in accordance with statutory requirements and are channelled to authorised recyclers for appropriate treatment and disposal. Where permissible, used oil is utilised through co-processing in cement kilns.

Further, we facilitate the co-processing of approved hazardous waste received from other industries in our cement kilns. This practice supports responsible industrial waste management, minimises landfill dependence, and contributes to circular economy objectives.

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.
During the reporting period, we did not operate or undertake any projects in world heritage sites, protected areas, eco-sensitive zones, or high biodiversity value regions. As a result, there were no direct or indirect impacts on biodiversity.			

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

S. No.	Name and brief details of project	EIA Notification No.	Date of Notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
1.	**Integrated Cement Plant:** Production capacity of Clinker: 2.65 Million TPA, Cement: 4.57 Million TPA, CPP: 25 MW, WHRS: 23 MW, Synthetic Gypsum: 1560 TPD (65 TPH) and DG Sets: 2500 KVA at Village: Chher Moti, Taluka: Lakhpat, District: Kachchh, Gujarat	EIA Notification dated 14.09.2006 vide S.O. 1533(E), as amended thereof	14.09.2006	No	Yes	https://parivesh.nic.in/newupgrade/#/organisation/project-detail?project=48170343
2.	**Mohra (Block - A) Limestone Block (ML Area: 127.046 ha.):** Limestone production capacity of 1.5 Million TPA, near Villages: Mohra, Patharchuwa and Bhalukona, Tehsil: Simga & Palari, District: Balodabazar - Bhatapara, Chhattisgarh	EIA Notification dated 14.09.2006 vide S.O. 1533(E), as amended thereof	14.09.2006	Yes	Yes	https://parivesh.nic.in/newupgrade/#/organisation/project-detail?project=134441356
3.	**Datima Coal Block (ML Area: 807.91 ha.)** with targeted production capacity of 0.36 Million TPA and peak rated capacity of 0.54 Million TPA in Village: Rai in Taluka: Bhatgaon, Villages: Datima & Kharsura in Taluka: Surajpur, Villages: Kumda & Laxmanpur in Taluka: Latori, District: Surajpur, Chhattisgarh	EIA Notification dated 14.09.2006 vide S.O. 1533(E), as amended thereof	14.09.2006	Yes	Yes	https://parivesh.nic.in/newupgrade/#/organisation/project-detail?project=28147358
4.	**HPB19 Limestone Block (ML Area: 476.8022 ha.)** with Limestone Production Capacity: 5.00 Million at Villages: Khetolao, Harima, Pithasia, Sarasani & Somna, Tehsil: Deh & Nagaur, District: Nagaur, Rajasthan	EIA Notification dated 14.09.2006 vide S.O. 1533(E), as amended thereof	14.09.2006	Yes	Yes	https://parivesh.nic.in/newupgrade/#/organisation/project-detail?project=116479901
5.	**Sandi Limestone Block (ML Area: 404 ha.)** with Limestone Production Capacity of 3.64 Million TPA, near Villages: Sandi, Pandariya, Bundeli, Bicharpur and Bhardagond, Taluka: Chhuikhadan, District: Khairagarh-Chhuikhadan-Gandai of Chhattisgarh	EIA Notification dated 14.09.2006 vide S.O. 1533(E), as amended thereof	14.09.2006	Yes	Yes	https://parivesh.nic.in/newupgrade/#/organisation/project-detail?project=112566394
6.	**Kondhala Limestone Block (ML Area: 105.0 ha.)** with Limestone Production Capacity of 2.25 Million TPA, near Village: Kondhala, Taluka: Warora, District: Chandrapur, Maharashtra.	EIA Notification dated 14.09.2006 vide S.O. 1533(E), as amended thereof	14.09.2006	Yes	Yes	https://parivesh.nic.in/newupgrade/#/organisation/project-detail?project=112612494
7.	**Vidharbha Cement Plant** Integrated Cement Plant with production capacity of Clinker: 1.5 Million TPA; Cement: 3.5 Million TPA CPP: 20 MW; WHRS: 9.5 MW; Synthetic Gypsum: 1560 TPD (65 TPH) and DG Sets: 2500 KVA at Villages: Nimsala (Nimsada), Kondhala & Dahegaon, Taluka: Warora, District: Chandrapur (Maharashtra)	EIA Notification dated 14.09.2006 vide S.O. 1533(E), as amended thereof	14.09.2006	Yes	Yes	https://parivesh.nic.in/newupgrade/#/organisation/project-detail?project=125081913
8.	**Guntur Cement Plant-** Expansion of Integrated Cement Plant - Clinker (2.4 to 4.8 Million TPA), Cement (4.0 to 7.0 Million TPA), WHRS (15 to 30 MW), DG Sets (2000 to 2500 KVA) with no change in capacity of CPP (25 MW) at Village: Pedagarlapadu, Mandal: Karempudi, District: Palnadu (Erstwhile - Part of Guntur District), Andhra Pradesh	EIA Notification dated 14.09.2006 vide S.O. 1533(E), as amended thereof	14.09.2006	Yes	Yes	https://parivesh.nic.in/newupgrade/#/organisation/project-detail?project=135716541
9.	**Kachavaram Limestone Mines-** Expansion of Kachavaram Limestone Mine (ML Area 283.585 ha) in Limestone Production Capacity from 3.6 to 7.2 MTPA, at Villages: Kachavaram & Inuparajupalli, Mandal: Karempudi, District: Palnadu, Andhra Pradesh	EIA Notification dated 14.09.2006 vide S.O. 1533(E), as amended thereof	14.09.2006	Yes	Yes	https://parivesh.nic.in/newupgrade/#/organisation/project-detail?project=136422880

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:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, we were in compliance with all applicable regulations during the reporting year, and no instances of non-compliance were reported.				

Leadership Indicators

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

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

(i) Name of the area – Ras, Beawar, Nawalgarh, Jobner, Khushkhera, Panipat, Bulandshahr, Jaipur (RMC Plant)

(ii) Nature of operations – Cement Manufacturing Integrated Unit, Grinding Unit, Shree Mega Power Plant and Ready Mix Concrete plant

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

Parameter	2025-26 (Current Financial Year)	2024-25* (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	1,26,420	1,53,831
(ii) Groundwater	8,78,908	9,49,183
(iii) Third party water	3,97,888	3,99,161
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	14,03,216	15,02,175
Total volume of water consumption (in kilolitres)	14,03,216	15,02,175
Water intensity per rupee of turnover (Water consumed / turnover)	72.67	83.28
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into 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**

*Previous year numbers have been updated due to change in calculation methodology.

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, SGS INDIA PRIVATE LIMITED

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

Parameter	Unit	2025-26 (Current Financial Year)	2024-25* (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	15,95,877	15,38,400
Total Scope 3 emissions per rupee of turnover	tons/₹ Crore	82.64	85.29
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

*During the reporting year, the methodology for Scope 3 Category 3 (Fuel- and Energy-Related Activities) was refined, and Category 5 (Waste Generated in Operations) was added to improve accuracy and completeness. Accordingly, previous-year figures have been restated to ensure consistency and comparability.

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, SGS INDIA PRIVATE LIMITED

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

During the reporting year, we did not operate or establish any projects within world heritage sites, protected areas, eco-sensitive zones, high biodiversity value areas, or other designated protected regions. Accordingly, there were no direct or indirect impacts on biodiversity in such areas.

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

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Manufacture and use of synthetic gypsum	We produce synthetic gypsum using low-grade limestone and spent acid generated as by-products from other industries. This synthetic gypsum is utilised as an alternative to natural mineral gypsum in cement manufacturing.	- Reduced dependence on natural mineral gypsum - Effective waste management through the utilisation of low-grade limestone and spent acid - Cost efficiencies achieved through the use of synthetic gypsum

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
2	Air cooled condenser	Air cooled condensers are installed within captive power plants and waste heat recovery boilers replacing conventional water-cooled condensers	- Conservation of a significant quantity of cooling water
3	Alternative fuels and raw materials	We ensure to increase the use of alternative fuels and alternative raw materials in our cement manufacturing processes Additionally, we have implemented robust segregation and handling systems to enhance operational efficiency and ensure effective performance to increase the use of alternative fuel percentage	- Production of blended cement/ low carbon cement - Reduced consumption of natural resources, including conventional raw materials and fossil fuels
4	Green Power	We operate one of the highest waste heat recovery (WHR) capacities in the cement industry. During the reporting year, we have also significantly increased our solar power and WHR capacity, reducing dependence on grid electricity and conventional fuel-based power sources. This progress strengthens our commitment to sustainable and efficient energy usage	- Reduction in fossil fuel consumption - Avoidance of GHG Emissions

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

Yes, all our manufacturing units have on-site emergency plans with an established disaster management framework. The plan is targeted with the following objectives:

- The Plan focuses on containing and minimising incidents, preventing injuries, and ensuring prompt and organised relief and rescue operations.
- The Plan also aims at early restoration of normal operations, with clearly defined roles and responsibilities for emergency response teams and employees.

From a business continuity perspective, we have measures to ensure continued availability of critical resources, supported by regular review of enterprise risks.

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.

We did not identify any significant adverse environmental impacts arising from our value chain assessment. Accordingly, no mitigation or adaptation measures were required during the reporting period.

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

93.28%

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

a. By the listed entity- Nil

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners- Nil

PRINCIPLE 7

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

Essential Indicators

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

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 (Global/National/State)
1	Climate Group – RE100	Global
2	Climate Group - 24/7 Carbon Free Electricity	Global
3	Federation of Indian Chamber of Commerce and Industry (FICCI)	National
4	Confederation of Indian Industry (CII)	National
5	Cement Manufacturers' Association (CMA)	National
6	National Council for Cement & Building Materials (NCCBM)	National
7	Bombay Chamber of Commerce & Industry	State
8	Rajasthan Chamber of commerce	State

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

Name of authority	Brief of the case	Corrective action taken
	NIL	

We conduct regular awareness sessions and training programmes on our Code of Conduct, which includes provisions related to anti-competitive practices. During the reporting period, we did not identify any instances of anti-competitive conduct.

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
1.	Low carbon emission roadmap for India cement sector	Inputs provided to CMA as and when needed through emails, working group meetings etc.	Yes	As and when required	-
2.	Enhancing use of blended cement	Advertisement and marketing strategy and ESG Reporting Promotion of blended cement through nationwide dealer network. Further, we have our products GreenPro Ecolabel certified by CII.	Yes	As and when required	-

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
3.	Representation to Cement Manufacturing Association (CMA) for Waste utilisation (AFR, fly ash, slag), environment Law related to water, emissions, Environment Clearance etc.	Inputs provided to CMA as and when needed through emails, working group meetings etc.	Yes	As and when required	-

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
Social Impact Assessment (SIA) is a required part of the Environmental Impact Assessment (EIA) process for getting Environmental Clearance. Projects mentioned in Question 12 of Principle 6 already include SIA as part of their study.					

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 ₹)
NA						

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

We have an established grievance redressal mechanism to address concerns raised by community members and villagers, which includes:

- Recording grievances- Registering grievances received during community interactions, through representatives, or via other channels.
- Documenting complaints- Documenting the grievances and assessing their nature, intensity, and severity.
- Investigating and resolving grievances- Examining the grievances through appropriate enquiry and ensuring timely resolution to the satisfaction of the concerned stakeholders.

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

	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Directly sourced from producers MSMEs/ small	21.18%	20.38%
Directly from within India	50.8%	42.7%

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

Location	2025-26 (Current Financial Year)	2024-25 (Previous Financial Year)
Rural	53.29%	55.76%
Semi-urban	1.58%	1.01%
Urban	5.59%	5.75%
Metropolitan	39.54%	37.48%

(Place to be categorised as per RBI Classification System - rural / semi-urban / urban / metropolitan)

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
We did not identify any negative social impacts	N.A.

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

S. No.	State	Aspirational District	Amount spent (In ₹)
1	Bihar	Aurangabad	49.92 Lakh
2	Uttarakhand	Haridwar	15.94 Lakh

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

Yes, we have a sustainable procurement policy in place under which we provide preference to local suppliers and/or suppliers from vulnerable groups.

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

We have policies and processes in place that provide preference to suppliers from marginalised or vulnerable groups; however, during the reporting period, we did not procure from any such groups.

(c) **What percentage of total procurement (by value) does it constitute?** Nil

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
N.A.				

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
N.A.		

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

S. No.	CSR Project	No. of Person Benefitted from CSR Project	% of beneficiaries from vulnerable and marginalised groups
1	Education – Financial assistance, civil works, furniture & fixtures, education material, sanitation facilities, uniforms, etc. in govt. schools, celebration of national days, imparting computer education and training, financial assistance to needy students, company run schools.	53,670	~45% (Includes children, elderly, women, girls, displaced, landless small / marginal farmers, migrant workers)
2	Health – Organising health camps, running health management centers, running mother & child healthcare programs, developing sanitation facilities and raising awareness.	1,56,290	
3	Women Empowerment – Support for marriage of BPL girls of marginalised communities, financial assistance on birth of girl child, training and skill development of rural women and formation of SHG for undertaking Entrepreneurial activities	385	
4	Environment – Tree plantation in schools and nearby areas, green belt development, nurturing and maintenance of plants and saplings	5,165	
5	Art and Culture – Support for rural cultural programs, festivals and melas, development works at various social and religious places/ institutions of nearby areas, contributions for various events to promote art, music, dance, literature, poetry, etc. and support to institutions of repute engaged in activities in line with the CSR policy	3,839	
6	Promotion of Rural Sports – Assistance and support in organising local sports, conducting sporting tournaments in schools and nearby areas, distribution of sports equipment to students and needy	3,768	
7	Community Development including project Naman – Construction/ repair of roads in nearby villages, construction, repair and maintenance of various community assets, infrastructure support/ facilities development in Govt. institutions, providing construction material for various structures/ buildings, providing cement to dependents of martyrs of armed forces for construction of house.	6,55,028	
	Total	**8,78,145**	

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.**

   We have a grievance cell in place to receive and address customer complaints in a timely manner, following a defined resolution protocol. Complaints are supported through on-site assistance provided by qualified civil engineers, enabling a detailed and personalised assessment. Depending on the nature of the issue, complaints are evaluated against key construction parameters such as material quality, aggregate proportions, and water usage, etc., facilitating quicker resolution and improved customer satisfaction.

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

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

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

	2025-26 (Current Financial Year)		Remarks	2024-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	377	0	-	597	0	-

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

	Number	Reason for Recall
Voluntary recalls	Nil	Nil
Forced recalls	Nil	Nil

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

   Yes, we have an Information security policy in place.

   Weblink: https://www.shreecement.com/investors/policies

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.**

   We had no instances of non-compliance or penalties related to advertising, customer data privacy, product recalls, product safety or cyber security.

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

   a. Number of instances of data breaches Nil

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

   c. Impact, if any, of the data breaches Nil

Leadership Indicators

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

   https://www.shreecement.com/our-business

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

   We conduct structured mason training programmes and promote the use of blended cement products, supporting natural resource conservation and long-term limestone preservation.

   Our technical team regularly engages with builders, contractors, and other consumers through site visits, providing guidance, on-site demonstrations, and advisory support to encourage safe and responsible product usage.

   We consistently share information on product chemistry and application with architects, engineers, and masons. In addition, the Safety Data Sheet (SDS) of materials is available on our website, outlining relevant environmental and social aspects of our products.

   This initiative strengthens sustainable construction practices while fostering industry-wide engagement and education.

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

   Cement, which is the entity's primary product, is not categorised as an essential service; accordingly, this is 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, we display product information on cement bags and packaging in accordance with applicable regulations set by the Government of India. All labelling complies with the standards prescribed by the Bureau of Indian Standards (BIS) and includes required particulars such as product name, grade or quality, category, relevant BIS code, and composition or technical specifications, as per BIS norms.

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