



**Birla Corporation Limited**  
**Corporate Office:**  
1, Shakespeare Sarani,  
A.C. Market (2<sup>nd</sup> Floor), Kolkata 700 071  
P: 033 6603 3300-02  
F: +91 332288 4426  
E: Coordinator@birlacorp.com

12th July, 2024

Corporate Relationship Department  
BSE Limited  
1st Floor, New Trading Ring,  
Rotunda Building,  
P.J. Towers, Dalal Street, Fort,  
Mumbai- 400 001  
**Scrip Code: 500335**

Manager  
Listing Department  
National Stock Exchange of India Limited  
'Exchange Plaza', C-1, Block G,  
Bandra-Kurla Complex, Bandra (East),  
Mumbai- 400 051  
**Scrip Symbol: BIRLACORPN**

Dear Sir(s),

Sub: **Business Responsibility and Sustainability Report for the Financial Year 2023-24**

---

Pursuant to the provisions of Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Business Responsibility and Sustainability Report ('BRSR') for the Financial Year 2023-24.

The BRSR forming part of the Annual Report is available on the website of the Company at [www.birlacorporation.com](http://www.birlacorporation.com).

This is for your information and records.

Thanking you,

Yours faithfully,  
For **BIRLA CORPORATION LIMITED**

**(MANOJ KUMAR MEHTA)**  
**Company Secretary & Legal Head**

**Encl:** As above

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

### SECTION A: GENERAL DISCLOSURES

#### I. Details of the listed entity

- |  |   |
|--|---|
| 1. Corporate Identity Number (CIN) of the Listed Entity  | L01132WB1919PLC003334   |
| 2. Name of the Listed Entity   | Birla Corporation Limited   |
| 3. Year of Incorporation   | 1919  |
| 4. Registered office address   | 9/1, R N Mukherjee Road, Birla Building, Kolkata 700 001  |
| 5. Corporate address   | 1, Shakespeare Sarani (2nd Floor), Kolkata 700 071  |
| 6. E-mail  | coordinator@birlacorp.com   |
| 7. Telephone   | (033) 6603-3300   |
| 8. Website   | www.birlacorporation.com  |
| 9. Financial year for which reporting is being done  | 2023-2024   |
| 10. Name of the Stock Exchange(s) where shares are listed  | National Stock Exchange of India Ltd. (NSE), BSE Limited (BSE)  |
| 11. Paid-up Capital  | ₹ 77,00,53,470.00   |
| 12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR Report   | Shri Manoj Kumar Mehta<br>Company Secretary & Legal Head<br>Tel: (033) 6603-3300<br>Email: manoj.mehta@birlacorp.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)* | This report is made on a Consolidated basis covering only RCCPL Private Limited, material wholly owned subsidiary of the Company, unless otherwise specified.<br>The reporting boundary for the current year has been revised as compared to previous year. |
| 14. Name of assurance provider   | Not Applicable  |
| 15. Type of assurance obtained   | Not Applicable  |

\*There are certain re-statements made to address changes in methodology while ensuring comparability and consistency of information for the current year and previous year.

#### 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	Cement Manufacture and Sales	Cement	96%

##### 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 and Clinker	2394	96%

#### III. Operations

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

S. No.	Location	Number of plants	Number of offices	Total
1	National	11	29*	40
2	International	0	0	0

\* Include marketing offices

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

###### a. Number of locations

S. No.	Locations	Number
1	National (No. of States)	20 States and 5 Union Territory
2	International (No. of Countries)	25*

\* in respect of jute division

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

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

0.58%

**c. A brief on types of customers**

Birla Corporation Limited (BCL) is primarily engaged in the manufacturing of cement and clinker as its core business activities. More than 95% of its revenue is generated from sale of cement to Individual Home Builders, Real Estate Developers and Infrastructure Companies. The Company is also engaged in the manufacturing of jute products and steel castings. While steel castings are positioned to cater the needs of Cement & Steel Companies, jute products find application as an eco-friendly alternative in both domestic and export markets. The Company is a leading exporter of jute products to approximately 25 countries.

**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)
<b>EMPLOYEES</b>						
1	Permanent (D)	2607	2558	98.12%	49	1.88%
2	Other than Permanent (E)	470	470	100.00%	0	0.00%
3	Total employees (D + E)	3077	3028	98.40%	49	1.60%
<b>WORKERS</b>						
4	Permanent (F)	4471	4465	99.87%	6	0.13%
5	Other than Permanent (G)	8910	8829	99.09%	81	0.91%
6	Total workers (F + G)	13381	13294	99.35%	87	0.65%

**b. Differently abled employees and workers:**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1	Permanent (D)	6	5	83.33%	1	16.67%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	Total differently abled employees (D + E)	6	5	83.33%	1	16.67%
<b>DIFFERENTLY ABLED WORKERS</b>						
4	Permanent (F)	0	0	0.00%	0	0.00%
5	Other than Permanent (G)	6	5	83.33%	1	16.67%
6	Total differently abled workers (F+G)	6	5	83.33%	1	16.67%

**21. Participation/inclusion/representation of women:**

	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	11	3	27.27%
Key Management Personnel	3*	0	0

Above table represents BCL's Board of Directors and Key Managerial Personnel.

\* Includes 1 Executive Director, Chief Financial Officer and Company Secretary.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**
**22. Turnover rate for permanent employees and workers:**
**(Disclose trends for the past 3 years)**

	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	18.65%	14.29%	18.57%	18.15%	15.00%	18.10%	11.60%	24.24%	11.83%
Permanent Workers	1.86%	0.00%	1.86%	6.58%	0.00%	6.58%	3.62%	0.0%	3.62%

**V. Holding, Subsidiary and Associate Companies (including Joint Ventures)**
**23. Names of the 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	RCCPL Private Limited	Material wholly owned subsidiary	100%	Yes
2	Lok Cement Limited	Wholly owned subsidiary	100%	No
3	Birla Jute Supply Company Limited	Wholly owned subsidiary	100%	No
4	Budge Budge Floorcoverings Limited	Wholly owned subsidiary	100%	No
5	Birla Cement (Assam) Limited	Wholly owned subsidiary	100%	No
6	M.P. Birla Group Services Private Limited	Wholly owned subsidiary	100%	No
7	Talavadi Cements Limited	Subsidiary	98.01%	No
8	AAA Resources Private Limited	Step down wholly owned subsidiary	100%	No
9	Utility Infrastructure & Works Private Limited	Step down wholly owned subsidiary	100%	No
10	SIMPL Mining & Infrastructure Limited (formerly known as Sanghi Infrastructure M.P. Limited)	Step down wholly owned subsidiary	100%	No

**VI. CSR details**

24. i. Whether CSR is applicable as per Section 135 of Companies Act, 2013 (Yes/No) : Yes  
 ii. Turnover: ` 9662.72 crores  
 iii. Net worth: ` 6673.77 crores

**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 (NGRBC):**

Stakeholder group from whom complaint is received	Grievance Redressal Mechanisms in Place (Yes/No) (If yes, then provide web-link for grievance redressal policy)	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	-	-	None	-	-	None
Investors (other than shareholder)	www.birlacorporation.com/contact.html	-	-	None	-	-	None
Shareholders		2	-	None	1	-	None
Employees and Workers		50	-	None	40	-	None
Customers		732	-	None	276	5	None
Value Chain Partner		25	-	None	43	-	None

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

**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 (Positive/Negative Implications)
1.	Energy and GHG Emissions	Risk and Opportunity	Mitigating the adverse impacts of climate change through reducing greenhouse gas emissions.	<ul style="list-style-type: none"> <li>● Use of alternative materials to reduce clinker factor.</li> <li>● Improve energy efficiency.</li> <li>● Enhance Waste heat recovery and use of Renewable Energy (RE).</li> <li>● Optimize fuel composition, along with the use of waste as alternative fuel.</li> </ul>	Positive
2.	Air Quality	Risk	Ensuring emissions are within permissible limits to prevent negative health impacts.	<ul style="list-style-type: none"> <li>● High efficiency air pollution control systems are installed at source and collected Particulate Emissions (PM) are recycled back in the process.</li> <li>● Installed Continuous Emission Monitoring Systems (CEMS).</li> <li>● Continuous Ambient Air Quality Monitoring Stations (AAQMS) installed.</li> </ul>	Negative
3.	Water Conservation	Risk and Opportunity	Addressing water stress through judicious use of water as a resource and Rainwater Harvesting.	<ul style="list-style-type: none"> <li>● The Company has water positive by decreasing water consumption and increasing through Rainwater Harvesting.</li> <li>● Identifying Alternative Sources of Water.</li> <li>● Optimizing Water Consumption.</li> <li>● Maintaining Zero Liquid Discharge Status.</li> </ul>	Positive
4.	Circular economy	Opportunity	Circular economy provides opportunity to lower the use of clinker in manufacturing of cement and thereby reducing associated carbon footprint.	<ul style="list-style-type: none"> <li>● Apply the 4R (Reduce, Reuse, Recycle and Recover) principles for gainful utilization of waste resources.</li> <li>● High extent of addition of fly ash and slag in the blended cement within the prescribed limit.</li> </ul>	Positive
5.	Materials management	Opportunity	Maintaining high quality product helps in improving in realization and promote brand equity.	<ul style="list-style-type: none"> <li>● Establish systems and processes to screen materials basis its attributes.</li> </ul>	Positive
6.	Climate Change	Opportunity	With increase awareness of climate change, the consumer today is consciously shifting towards greener products. This brings an opportunity to reduce carbon footprint.	<ul style="list-style-type: none"> <li>● Establish system for adoption of new technology including digitization.</li> </ul>	Positive

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

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 (Positive/Negative Implications)
7.	Transport and Logistics	Opportunity	Building resilience in the supply chain through optimum use of vehicles and higher use of more affordable and low carbon alternatives.	<ul style="list-style-type: none"> <li>Optimize transportation logistics through route planning and implementation of Integrated Logistics Management System.</li> <li>Identifying alternative modes of transport.</li> <li>Use of cleaner forms of transport including electric vehicles.</li> <li>Use of bulk transportation mode through rail.</li> </ul>	Positive
8.	Talent management	Risk and Opportunity	Enriching employees experience at workplace to attract and retain talent.	<ul style="list-style-type: none"> <li>Employees are provided with skill enhancement training.</li> <li>Provide regular feedback to employees through performance appraisal.</li> <li>Motivating good performance through rewards, recognitions.</li> </ul>	Positive
9.	Labour management	Risk and Opportunity	Managing disputes with employees and workers peacefully.	<ul style="list-style-type: none"> <li>Engaging with union representatives and committees and addressing their concerns through long term settlements.</li> <li>Frequent interactions with workmen at large as a part of Open door practice.</li> </ul>	Positive
10.	Occupational health and safety	Risk	Prevention of work-related injuries and ill health through provision of safe and conducive work environment.	<ul style="list-style-type: none"> <li>Establishing and implementing safety and occupational health standards.</li> <li>Developing competencies through training.</li> <li>Engaging all stakeholders on safety practices on a continuous basis and ensuring operational safety discipline among all employees.</li> </ul>	Negative
11.	Diversity and inclusion	Opportunity	To be recognized as an equal opportunity employer.	<ul style="list-style-type: none"> <li>Providing a work environment that is inclusive to all.</li> <li>Providing equitable compensation, facilities and benefits to all.</li> </ul>	Positive
12.	Community engagement	Opportunity	Building trust and harmonizing relations with communities through economic empowerment and social wellbeing is essential for business continuity.	<ul style="list-style-type: none"> <li>Identification of vulnerable communities.</li> <li>Undertaking community need assessment.</li> <li>Selection of implementing partner.</li> <li>Baseline survey.</li> <li>Project implementation.</li> <li>Project monitoring and evaluation.</li> <li>Social impact assessment.</li> </ul>	Positive
13.	Customer centricity	Opportunity	Upholding customer trust, maintaining transparency and ensuring their satisfaction is key to business growth.	<ul style="list-style-type: none"> <li>Implementation of Customer Relationship Management (CRM).</li> <li>Enhancing engagement channels to gauge the satisfaction levels of customers and meet their expectations.</li> </ul>	Positive

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

**SECTION B: MANAGEMENT AND PROCESS DISCLOSURES**

**Policy and management processes**

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web link of the policies, if available	The Corporate policies of the Company can be viewed at weblink <a href="https://www.birlacorporation.com/policies.html">https://www.birlacorporation.com/policies.html</a> . Some of the policies of the Company are accessible only to employees and other internal stakeholders.								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name 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.	Fairtrade*, Oeko-Tex* , Global Organic Textiles Standard*, SEDEX*, ISO 45001:2018***, SA 8000:2014*, ISO 14001:2015*** , ISO 50001:2018**, ISO 9001:2015.  IS 269:2015, IS 1489 (Part-1):2015, IS455:2015, IS16415:2015** CO2 and Energy Accounting and Reporting Standard for the Cement Industry by WBCSD**								

\* Applicable for Jute division

\*\* Applicable for cement division

\*\*\* Applicable for jute and cement division

5&6. Specific commitments, goals and targets set by the entity with defined timelines, if any.

Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

Principles	Targets	Mandatory/ Voluntary	Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.
<b>P1</b>	Preparedness towards implementation of ISO 37001 by 2030.	Voluntary	On Track
<b>P2</b>	1. Pilot implementation of Electric Mobility by 2025.	Voluntary	On Track
	2. Pilot implementation of AI & ML in Process & Maintenance by 2025.	Voluntary	On Track
	3. All the mines be brought to the level of 5-star rating by 2030.	Voluntary	On Track
	4. Product stewardship - Completing IGBC Green pro labelling for all products by 2030.	Voluntary	On Track

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

Principles	Targets	Mandatory/ Voluntary	Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.
	5. Product stewardship - Implementing Extended Producer Responsibility - plastic negative 1.5 times plastic negative by 2030.	Voluntary	On Track
	6. Our product will continue to comply with BIS standards and will also comply with revised/new standards.	Mandatory	On Track
<b>P3</b>	Zero harm across all operations by 2030.	Voluntary	On Track
<b>P6</b>	1. Achieve 10% thermal substitution rate at all cement plants by 2030.	Voluntary	On Track
	2. Water positive by 5 times by 2030. Increase WHRS capacity by 2.83 MW by 2030 and solar power generation by 10 MW by 2030.	Voluntary	On Track
<b>P8</b>	1. Create self-sustaining livelihood for 9,000 people by 2030.	Voluntary	On Track
	2. Impact 10,000 farmers by 2030.	Voluntary	On Track
	3. Educate 35,000 students by 2030.	Voluntary	On Track
	4. Plant 30,000 trees by 2030 in the community.	Voluntary	On Track
	5. Harvest 500 million litres of water by 2030 in the community.	Voluntary	On Track
	6. To provide healthcare services to 5 Lakh people by 2030.	Voluntary	On Track
	7. To develop 100 Anganwadi centres by 2030.	Voluntary	On Track
<b>P9</b>	To establish ISO 27001 across operations by 2030.	Voluntary	On Track

**Governance, Leadership & 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)**

Dear Stakeholders,

It gives me immense pleasure to unveil Company's first consolidated Business Responsibility and Sustainability Report in compliance with framework prescribed by SEBI. We commit ourselves to protect our planet with the heart of humanity and strength of sustainability. The report illustrate Company's sustainable manufacturing practices, proactive conservation initiatives, and meaningful community engagement. It lays groundwork for a greener tomorrow, creating long term value for our stakeholders. The framework has enabled the Company to integrate ESG into every aspect of its business strategy. It has not only enabled us to identify various risks & opportunities but also set an action plan to mitigate risks and improve upon our performance towards key objectives. During the reporting period, we have aligned with the 4V model, i.e., Vision, Value, and Velocity & Visibility to help us drive our ESG ambitions. Thus, our endeavour to be admired by stakeholders for our sustainable performance, ethics and culture has led us to attaining new heights, which is illustrated in the following sections of the report. I hereby thank all our stakeholders for demonstrating unflinching faith in our endeavours. This has been a great source of motivation for us to perform to the best of our abilities and to ensure that we continue offering our services seamlessly. We look forward to your continued support and insights so as to benchmark ourselves with the best practices in the area of sustainability.

Warm Regards

Mr. Sandip Ghose  
Managing Director & Chief Executive Officer



**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

**8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).**

S. No.	Particulars	Details
1	DIN	08526143
2	Name	Mr. Sandip Ghose
3	Designation	Managing Director & Chief Executive Officer

**9. Does the entity have a specified Committee of the Board/Director responsible for decision-making on sustainability related issues? (Yes / No). If yes, provide details.**

Yes, the Managing Director & Chief Executive Officer of the Company is responsible for decision-making on sustainability related issues. The overall sustainability performance of the Company is assessed by the Board annually.

**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	Managing Director & Chief Executive Officer									Annually								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Managing Director & Chief Executive Officer									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 the name of the agency.**

P1	P2	P3	P4	P5	P6	P7	P8	P9
The Company periodically conducts a comprehensive internal audit of our policies and evaluate and monitor any gaps found in the implementation of these policies.								

**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)									

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

**SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE**

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

**Essential Indicators**

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	2	Familiarization was provided on key aspects covered under the 9 principles prescribed under the National Guidelines on Responsible Business Conduct and its relevance to business and other stakeholders to provide effective oversight on the implementation of policies, procedures and targets with respect to ESG.	100%
Key Managerial Personnel	2	Familiarization was provided on key aspects covered under the 9 principles prescribed under the National Guidelines on Responsible Business Conduct and its relevance to business and other stakeholders to develop effective risk management strategies for mitigation.	100%
Employees other than Board of Directors or KMPs/Workers	Ongoing-Multiple trainings throughout the year	<p>The Company conducted multiple sessions throughout the year on key topics such as Safety, the Company's Code of Conduct, Anti-Bribery and Anti-Corruption Policy, Conflict of Interest, Prevention of Sexual Harassment Policy, etc., for employees and workers across management and non-managerial levels.</p> <p>These training sessions are mandatory for all employees. In addition, employees and workers are provided need-based training as per their job requirement, covering aspects including Safety, Agile Way of Working, Cyber-security, Quality Management, Data Analytics and Sustainability, etc.</p>	100%

Above table represents BCL's Board of Directors and Key Managerial Personnel.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

- 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 Requirements) Regulations, 2015 and as disclosed on the entity's website):**

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

**Note:** The disclosures has been made on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the Company's website.

- 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:**

There have been no cases registered against the entity or its directors/ KMPs which resulted in fines/penalties/ punishment/award/ compounding fees/settlement amount paid in proceedings with regulators/law enforcement agencies/judicial institutions, in the reporting year.

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

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

Yes, the Company has in place an Anti-Bribery and Anti-Corruption Policy. The Policy emphasizes the Company's zero tolerance approach to bribery and corruption and sets out the responsibilities of the Company, its employees and value chain partners in observing and upholding the Company's position on bribery and corruption. The Policy provides necessary information and guidance on how to recognize and deal with bribery and corruption issues. The purpose of this Policy is to establish clear rules to ensure compliance with all applicable Anti-Bribery and Anti-Corruption laws.

The Policy is available under the following link: <https://birlacorporation.com/policies.html>.

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

During the financial year 2023-24, there were no charges of bribery/corruption by any law enforcement agency against our Directors/KMPs/employees/workers.

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directors	Nil	Nil
KMPs		
Employees		
Workers		

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**
**6. Details of complaints with regard to conflict of interest:**

	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of directors	Nil	None	Nil	None
Number of complaints received in relation to issues of conflict of interest of KMPs	Nil	None	Nil	None

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

Not Applicable.

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payables	43 days	41 days

**9. Open-ness of business:**

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

Parameter	Metrics	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	72%	77%
	b. Number of dealers / distributors to whom sales are made	9911	10050
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	2.90%	3.00%
Share of RPTs* in	a. Purchases (Purchases with related parties / Total Purchases)	7.63%	8.66%
	b. Sales (Sales to related parties / Total Sales)	5.94%	7.68%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.10%	0.03%
	d. Investments ( Investments in related parties / Total Investments made)	67.02%	75.86%

\*Related party transactions are as per the standalone financial statements of BCL.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

**Leadership Indicators**

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

S. No.	Total number of awareness programmes held	Topics/principles covered under the training	% of Value Chain partners covered (by value of business done with such partners) under the awareness programmes
		Good construction practices, efficient usage of cement, plant visits showcasing the Quality Assurance/Quality Control measures, sustainability initiatives taken during manufacturing process, benefit of rainwater harvesting are being highlighted to value chain partners from time to time.	

**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, the Code of Conduct available on the link <https://birlacorporation.com/investors/code-of-conduct/code-of-conduct-director-and-senior-management.pdf>, has been formulated and approved by the Board. The said Code prevents the occurrence of any potential conflict of interest by the Directors, Key Managerial Personnel, Senior Management and Management Team and other designated persons of the Company. Further, during the year under review, there were no potential conflict with the interest of the Company at large.

**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:**

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	Details of improvements in environmental and social impacts
<b>R&amp;D</b>	0.067%	0.095%	New product development in cement manufacturing.
<b>Capex</b>	3.90%	4.12%	The Company has invested in several Energy conservation and technology absorption projects.

**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?**

As part of sustainable sourcing, around 90% of input material is sourced locally.

**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)**

Plastic waste generated from the sale of cement through PP bags and equivalent quantity of plastic from municipal sources or other sources are safely disposed off by the Company through an authorized recycler.

**b. E-waste**

The Company is not in the business of electronic consumer goods. However, the E-waste produced during the office operations is sold to the registered recyclers.

**c. Hazardous waste**

The hazardous waste generated is disposed through the registered recyclers or disposers having permissions from State Pollution Control Boards.

**d. Other waste- Jute waste**

The Company utilizes in process jute waste as fuel for its captive power plant for the jute mill in Birlapur to generate steam and electricity.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

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

Yes. Extended Producer Responsibility is applicable to the Company.

The Company has employed processes that reclaim packaging materials (particularly plastic waste) for safe disposal at the end of life. The Company has proactively participated in plastic waste management programmes for collection and safe disposal of its postconsumer plastic through an authorized recycler in line with its EPR action plan submitted to the Pollution Control Boards.

**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:**

S. No.	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.
Life Cycle Assessment (LCA) is a tool for identifying opportunities to reduce the environmental impact of a product throughout its life cycle. The Company is exploring the scope of evaluating its products through LCA studies.						

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

Name of Product / Service	Description of the risk / concern	Action Taken
Not Applicable, as no LCA was conducted during the reporting period.		

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):**

S. No.	Indicate input material	Recycled or re-used input material to total material	
		FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
1.	Fly ash and Slag	31.49%	32.84%

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:**

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposal	Re-Used	Recycled	Safely Disposal
<b>Plastics (including packaging)</b>	Not applicable, as cement is an intermediate product of the construction activity. Plastic bags used for packaging in cement are also used for storage of other input materials of construction activity.					
<b>E-waste</b>						
<b>Hazardous waste</b>						
<b>Other waste</b>						

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

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

S. No.	Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
		Not Applicable as the product is cement which is used in the form of concrete in buildings and cannot be reclaimed.

**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	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
<b>Permanent employees</b>											
Male	2558	2558	100.00%	2558	100.00%	0	0.00%	-	-	-	-
Female	49	49	100.00%	49	100.00%	49	100.00%	-	-	-	-
Total	2607	2607	100.00%	2607	100.00%	49	1.88%	-	-	-	-
<b>Other than Permanent employees</b>											
Male	470	470	100.00%	470	100.00%	0	0.00%	-	-	-	-
Female	0	0	0.00%	0	0.00%	0	0.00%	-	-	-	-
Total	470	470	100.00%	470	100.00%	0	0.00%	-	-	-	-

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
<b>Permanent workers</b>											
Male	4465	4465	100.00%	4465	100.00%	0	0.00%	-	-	-	-
Female	6	6	100.00%	6	100.00%	6	100.00%	-	-	-	-
Total	4471	4471	100.00%	4471	100.00%	6	0.13%	-	-	-	-
<b>Other than Permanent workers</b>											
Male	8829	8229	93.20%	8105	91.80%	0	0.00%	-	-	-	-
Female	81	79	97.53%	79	97.53%	81	100.00%	-	-	-	-
Total	8910	8308	93.24%	8184	91.85%	81	0.91%	-	-	-	-

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Cost incurred on wellbeing measures as a % of total revenue of the company	0.13%	0.06%

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

**2. Details of retirement benefits for the current financial year and previous financial year:**

S. No.	Benefits	FY 2023-24 (Current Financial Year)			FY 2022- 23 (Current 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.)
1	PF	100%	100%	Y	100%	100%	Y
2	Gratuity	100%	100%	Y	100%	100%	Y
3	ESI	52%	67%	Y	52%	68%	Y

**3. Accessibility of workplaces:**

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

Yes, the Company is committed to providing equal opportunities in employment and creating an inclusive workplace and work culture in which all employees are treated with respect, care, fairness, sensitivity and dignity. It provides equal employment opportunities without any discrimination on the ground of age, colour, disability, marital status, nationality, geography, ethnicity, race, religion, sex and believes in providing equal opportunity to persons from all the sections of the society including Persons with Disabilities (PWDs).

The Company's establishments are accessible to the differently abled. For easy commute and movements within the Company's locations, adequate wheelchair facilities are available along with ramp structures.

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

Yes, the Company has formulated an Equal Opportunity Policy, aligned to the Rights of Persons with Disabilities Act, 2016 which is available at <https://www.birlacorporation.com/policies.html>.

**5. Return to work and Retention rates of permanent employees 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%	-	-
Total	100%	100%	-	-

**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	<p>Yes, as a progressive, forward looking and employee welfare-oriented organization, the Company has deployed multiple channels for addressing grievances of employees and Other than Permanent Workers. Employees and workers can address their grievances by:</p> <ul style="list-style-type: none"> <li>Expressing their concerns before the management team in its leadership position as part of the Open-door policy.</li> <li>Raising their concern before the top management during quarterly town hall meetings.</li> <li>Reporting to the Vigilance Officer in terms of Whistle Blower Policy / Vigil Mechanism of the Company.</li> <li>Expressing concerns pertaining to work and safety during departmental and central safety committee meetings, shop floor meetings, participative forums like improvement projects and small group activities.</li> <li>Reporting grievances pertaining to sexual harassment to the Internal Complaints Committee established under the Company's Policy on Prevention of Sexual Harassment of Women at the Workplace.</li> </ul>
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	



**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (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)
<b>Total Permanent Employees</b>	<b>2607</b>	-	-	<b>2497</b>	-	-
Male	2558	-	-	2457	-	-
Female	49	-	-	40	-	-
<b>Total Permanent Workers</b>	<b>4471</b>	<b>4194</b>	<b>93.80%</b>	<b>5050</b>	<b>4343</b>	<b>86.00%</b>
Male	4465	4188	93.80%	5044	4337	85.98%
Female	6	6	100.00%	6	6	100.00%

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

Category	FY 2023-24 (Current Financial Year)					FY 2022- 23 (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)
<b>Employees</b>										
Male	3028	2726	90.03%	1393	46.00%	2799	2394	85.53%	1311	46.84%
Female	49	42	85.71%	34	69.39%	41	22	53.66%	14	34.15%
<b>Total</b>	<b>3077</b>	<b>2768</b>	<b>89.96%</b>	<b>1427</b>	<b>46.38%</b>	<b>2840</b>	<b>2416</b>	<b>85.07%</b>	<b>1325</b>	<b>46.65%</b>
<b>Workers</b>										
Male	13294	9439	71.00%	9173	69.00%	13329	8809	66.09%	4262	31.98%
Female	87	76	87.36%	45	51.72%	74	49	66.22%	46	62.16%
<b>Total</b>	<b>13381</b>	<b>9515</b>	<b>71.11%</b>	<b>9218</b>	<b>68.89%</b>	<b>13403</b>	<b>8858</b>	<b>66.09%</b>	<b>4308</b>	<b>32.14%</b>

**9. Details of performance and career development reviews of employees and workers:**

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	2558	2558	100%	2457	2457	100%
Female	49	49	100%	40	40	100%
<b>Total</b>	<b>2607</b>	<b>2607</b>	<b>100%</b>	<b>2497</b>	<b>2497</b>	<b>100%</b>
<b>Workers</b>						
Male	4465	4465	100%	5044	5044	100%
Female	6	6	100%	6	6	100%
<b>Total</b>	<b>4471</b>	<b>4471</b>	<b>100%</b>	<b>5050</b>	<b>5050</b>	<b>100%</b>

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

**10. Health and safety management system:**

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

Yes, the Company has implemented the Occupational Health & Safety Management System (ISO 45001) across its manufacturing locations.

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

Identification and mitigation of hazards lay down the foundations for sound health and safety management system. A team of multidisciplinary functions are part of the Hazard Identification and Risk (HIRA) study for all routine and non-routine jobs, based on which identified risks are assessed and classified as high, moderate and acceptable. Standard operating procedures prepared taking into consideration the risk, provide the necessary guidance and outlines the risk control and minimization measures to reduce the risk index till As Low As Reasonable Practicable (ALARP) level is achieved. All hazards and control measure are being communicated to workmen through monthly work force involvement drives, Toolbox Talk, On job training and classroom safety trainings.

Through Qualitative and Quantitative Exposure Assessments (QLEA & QNEA), the Company conducts a Comprehensive Industrial Hygiene Survey in collaboration with expert agencies at all its cement manufacturing locations to monitor the respirable dust concentration, noise level, heat stress, illumination, ventilation efficiency and gas chemical concentration against the permissible exposure levels and identify the potential hazard and risk arising from the workplace.

This allows the management teams to define remedial measures and create a more congenial and conducive workplace to work.

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

Yes, the Company has instituted processes for workers to report the work-related hazards and to remove themselves from such risks. Employees and workers are empowered to bring to the attention of the management, safety concerns through the online OHS Connect System and also having drop box facility at various locations of plants for manual reporting. Subsequently, these cases are analysed and investigated for corrective and preventive actions.

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

Yes, Health & Well-being of employees at any level is of the utmost importance. The Company provides the best-in-class medical facilities including an occupational health centre and advanced life support ambulance service at each manufacturing site. Competent medical practitioners are employed, who are supported by paramedics having approved and recognized qualifications and experience.

All contractual workers are supported with cashless hospitalization through ESIC and in partnership with external agency. All personnel are insured as per the company guidelines to support their family in any undesired event. As a part of our occupational health initiative, the organization conducts regular health check-ups of our employees.

**11. Details of safety-related incidents:**

Safety Incident/Number	Category*	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	0.058	0.57
Total recordable work-related injuries	Employees	-	-
	Workers	2	17
No. of fatalities	Employees	-	-
	Workers	-	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

\* Including in the contract workforce

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

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

The Company is committed to ensuring the highest standards of health and safety at its workspace is operationalized through the development and dissemination of the Occupational Health and Safety Policy and Manual, supported by the safety management system standards and technical standards in alignment with the requirements of ISO 45001.

The effectiveness in the implementation of safety management system is ensured through:

- Physical verification of system implementation through cross site audits and corporate safety audits on a half yearly basis.
- External audits as per requirement for certification/re-certification.
- Review of safety performance and the effective implementation of the policies/ standards by the Apex Safety Committee (on quarterly basis), Corporate OHS team (on quarterly basis) and Plant Safety Committee (on ongoing basis).
- Inducing a safety culture by motivating and encouraging employees to provide suggestions for improving safety performance.
- Conducting safety awareness and safety perception survey.
- Continuous improvement of health and safety performance by addressing electrical safety, fire safety, working at height through modification of procedures, technology upgradation and leveraging digitalization.

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

	FY 2023-24 (Current Financial Year)			FY 2022- 23 (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	-	-	None	-	-	None
Health and safety	-	-	None	-	-	None

**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:**

Based on our statistical analysis and risk assessment process, working at height, working near moving machineries and vehicular movements are our key focus areas - Learning from leading and lagging indicators are key to improve our safety management systems. We analyze all incidents and implement corrective & preventive actions to avoid reoccurrences. To control safety related issues we have implemented best in class engineering control as well as use of emerging technologies like AI enabled solutions as follows:

- AI enabled cameras for plant surveillance to proactively report safety violations related to PPEs non-compliance at height, vehicle & traffic safety, material handling.
- Increased railing height of high rise structures up to 1.5 meter and additional wire mesh fencing.
- 360 machine guarding and guard interlocks.
- SAP based online work permit system.
- Predefined vehicle fitness checks before plant entry.
- Process Hazard Analysis (PHA) of all applicable plant operations. Well trained employees to conduct accident investigation with the use of techniques like Why Why, Fish bone, FMEA.
- Monthly and quarterly plant safety performance review by senior management. Cross zone and cross plant safety audit, external safety audits to cross check system implementation and continual improvements.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

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

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	FY 2023-24 (Current Financial Year)	FY2022-23 (Previous Financial Year)
Employees	-	-	-	-
Workers	-	-	-	-

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

Yes, for permanent employees on case-to-case basis.

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	90%
Working conditions	90%

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.**

Not Applicable.

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

**Essential Indicators**

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

The Company believes in shaping a robust relationship with its stakeholders. Our engagement approach takes into consideration the dependency, immediacy, responsibility, vulnerability and influence while identifying our key stakeholder groups.

Our key stakeholders include investors, suppliers, regulatory bodies, employees, consumers, media, shareholders, trade associates and local communities including NGOs (Non-Governmental Organizations) and local administration.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

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

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/Half Yearly/ Quarterly / Others please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
1.	Suppliers	No	<ul style="list-style-type: none"> <li>E-mails and meetings.</li> <li>Vendor assessments and reviews.</li> </ul>	Periodic	<ul style="list-style-type: none"> <li>Timely payment.</li> <li>Continuity of orders.</li> <li>Safety management.</li> <li>Ethics and transparency.</li> </ul>
2.	Shareholders and Investors	No	<ul style="list-style-type: none"> <li>Annual General Meeting.</li> <li>Grievances through Registrar and Share Transfer Agent.</li> <li>Call for quarterly results.</li> <li>Interaction with institutional investors.</li> <li>Periodic press release.</li> <li>Corporate website.</li> <li>Designated E-mail ID and system for registering and redressal of investor complaints.</li> </ul>	Need basis	<ul style="list-style-type: none"> <li>Company's Performance.</li> </ul>
3.	Government and Regulatory Authorities	No	<ul style="list-style-type: none"> <li>E-mails, filings, letters and physical meetings.</li> </ul>	Need basis	<ul style="list-style-type: none"> <li>Responding to queries.</li> <li>Expedition of clearances.</li> </ul>
4.	Employees	No	<ul style="list-style-type: none"> <li>SharePoint portal.</li> <li>Viva Engage.</li> <li>E-mail.</li> <li>MD communication meet.</li> <li>Town halls.</li> </ul>	Regularly	<ul style="list-style-type: none"> <li>Work life balance.</li> <li>Fair remuneration.</li> <li>Respecting human rights.</li> <li>Occupational health and safety.</li> <li>Career growth.</li> <li>Training and development.</li> <li>Rewards and recognition.</li> </ul>
5.	Local Communities/ NGOs	Yes	<ul style="list-style-type: none"> <li>Regular community visits.</li> </ul>	Regularly	<ul style="list-style-type: none"> <li>Access to healthcare.</li> <li>Hygiene &amp; sanitation facilities.</li> <li>Opportunities for quality education.</li> <li>Women empowerment and livelihood development.</li> <li>Improvement in rural infrastructure.</li> </ul>
6.	Customers/ Dealers	No	<ul style="list-style-type: none"> <li>Company's website.</li> <li>Product campaigns.</li> <li>Surveys.</li> <li>Grievance Redressal.</li> <li>Advertisement, E-mail, SMS, Social media.</li> </ul>	Regularly	<ul style="list-style-type: none"> <li>Improved Quality Products.</li> <li>Responsible Production.</li> <li>Product Related Details.</li> <li>Timely Delivery.</li> <li>Immediate and efficient complaint redressal.</li> <li>Business related issues.</li> </ul>

## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)

### Leadership Indicators

**1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board:**

The Company engages with stakeholders to develop policies and strategies including their diverse viewpoints which strengthens the relationship. Interaction with the stakeholders create an opportunity to co-create long term solutions for mitigating environmental, social and governance risks.

The Company has established a three-layered governance structure at the Board level, corporate level and unit level to drive sustainability development within the organization at every level. The Board is tasked with reviewing performance, discussing strategic directions, aligning priorities and providing feedback to the respective committees at the corporate level.

**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, the Company has engaged with internal and external stakeholders to align their ESG priorities with the business policies and strategies. The material environmental and social topics are identified based on its relevance to the sector and the requirements of applicable standards and rating indices. The significance of these topics to external stakeholders and the importance to internal stakeholders representing the business are evaluated through one-to-one interaction and focused group discussion. The feedbacks received from them are prioritized and considered as part of the preparation of the Business Responsibility and Sustainability Report policies for the nine principles.

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

Aligned with the Corporate Social Responsibility (CSR) vision contained in the CSR policy, the CSR vertical aims at building trust and harmonizing relations with communities by listening to their voices, responding to their needs and suggestions and actively participating through engagements aligned with the United Nation's Sustainable Development Goals (SDGs) and our national goals.

The programmes have been developed keeping the villagers in the center-stage, with their participation being the key to all initiatives. Each of the programmes have been planned in a sustainable model, keeping in mind the target area and the socio-cultural and economic set-up of the communities. A 5-year Perspective Plan Report (PPR) is developed for each of the programmes that ensure systematic monitoring of the implementation plan and CSR targets for the upcoming 5 years. During the reporting period, the Company created a positive change through interventions in the areas of education, healthcare, rural infrastructure development, vocational training and on farm livelihood promotion.

### PRINCIPE 5: Businesses should respect and promote human rights.

#### Essential Indicators

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	2607	2607	100.00%	2497	894	35.80%
Other than permanent	470	10	2.13%	343	-	-
<b>Total Employees</b>	<b>3077</b>	<b>2617</b>	<b>85.05%</b>	<b>2840</b>	<b>894</b>	<b>31.48%</b>
<b>Workers</b>						
Permanent	4471	605	13.53%	5050	371	7.35%
Other than permanent	8910	1935	21.72%	8353	-	-
<b>Total Workers</b>	<b>13381</b>	<b>2540</b>	<b>18.98%</b>	<b>13403</b>	<b>371</b>	<b>2.77%</b>

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

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

Category	FY 2023-24 (Current Financial Year)					FY 2022-23 (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)
<b>Employees</b>										
<b>Permanent</b>	<b>2607</b>	<b>0</b>	<b>0.00%</b>	<b>2607</b>	<b>100.00%</b>	<b>2497</b>	<b>0</b>	<b>0.00%</b>	<b>2497</b>	<b>100.00%</b>
Male	2558	0	0.00%	2558	100.00%	2457	0	0.00%	2457	100.00%
Female	49	0	0.00%	49	100.00%	40	0	0.00%	40	100.00%
<b>Other than permanent</b>	<b>470</b>	<b>0</b>	<b>0.00%</b>	<b>470</b>	<b>100.00%</b>	<b>343</b>	<b>0</b>	<b>0.00%</b>	<b>343</b>	<b>100.00%</b>
Male	470	0	0.00%	470	100.00%	342	0	0.00%	342	100.00%
Female	0	0	0.00%	0	0.00%	1	0	0.00%	1	100.00%
<b>Workers</b>										
<b>Permanent</b>	<b>4471</b>	<b>0</b>	<b>0.00%</b>	<b>4471</b>	<b>100.00%</b>	<b>5050</b>	<b>257</b>	<b>5.09%</b>	<b>4793</b>	<b>94.91%</b>
Male	4465	0	0.00%	4465	100.00%	5044	257	5.10%	4787	94.90%
Female	6	0	0.00%	6	100.00%	6	-	-	6	100.00%
<b>Other than permanent</b>	<b>8910</b>	<b>5035</b>	<b>56.51%</b>	<b>3875</b>	<b>43.49%</b>	<b>8353</b>	<b>4534</b>	<b>54.28%</b>	<b>3819</b>	<b>45.72%</b>
Male	8829	4954	56.11%	3875	43.89%	8285	4525	54.62%	3760	45.38%
Female	81	81	100.00%	0	-	68	9	13.24%	59	86.76%

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

	Male		Female	
	Number	Median remuneration/ salary/wages of respective category in `	Number	Median remuneration/ salary/wages of respective category in `
Board of Directors (BoD)*	8	29,50,000	3	3,50,000
Key Managerial Personnel (KMP)#	3	2,72,83,733	-	-
Employees other than BoD and KMP	<b>2555</b>	<b>11,83,895</b>	<b>49</b>	<b>9,96,510</b>
Workers	<b>4465</b>	<b>2,20,752</b>	<b>6</b>	<b>2,68,836</b>

Above table represents BCL's Board of Directors and Key Management Personnel

\* BoDs includes Executive Directors and Independent Directors. Salary of Managing Director & Chief Executive Officer has been included in both BoD and KMP.

# KMP includes Managing Director & Chief Executive Officer, Chief Financial Officer and Company Secretary.

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Gross wages paid to females as % of total wages	<b>1.45%</b>	<b>1.30%</b>

**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.

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

All grievances are addressed as and when received by the respective Manufacturing Unit Heads/Project Managers/Business Unit Heads through Admin in co-ordination with HR. All the grievances received are duly investigated and appropriate actions are taken to resolve the issue/complaint. Whenever required, disciplinary actions are initiated as deemed fit and assistance from regulatory authority is sought.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	-	-	None	-	-	None
Discrimination at workplace	-	-	None	-	-	None
Child labour	-	-	None	-	-	None
Forced labour /Involuntary labour	-	-	None	-	-	None
Wages	-	-	None	-	-	None
Other human rights related issues	-	-	None	-	-	None

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

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

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

The Company has adopted a Vigil Mechanism/Whistle Blower Policy which empowers the Directors and the employees to report concerns about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct or ethics policy, if any. The Policy also provides for the requisite checks, balances and safeguards to ensure no employee is victimized who avail this mechanism and also provides direct access to the Chairman of the Audit Committee.

The Company also has in place a Policy on Prevention of Sexual Harassment ("POSH") of Women at the Workplace. The said Policy aims at prevention of harassment of employees as well as contractors / vendors and lays down the guidelines for identification, reporting and prevention of any form of harassment. Concerns regarding any such incident can be addressed by reporting anonymously to the Internal Complaints Committee (ICC).

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

Yes.

**10. Assessments for the year:**

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

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

The Company has identified no risk with respect to human rights violation during the reporting period, hence no corrective actions were necessary to be taken.



**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

**Leadership Indicators**

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

The Company maintains a strict policy of zero tolerance towards any form of discrimination or harassment. Since there were no human right grievances/complaints there were no changes made in business processes during the reporting period.

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

The Company recognizes its fundamental responsibilities in respecting and protecting human rights and are committed to ensuring a diverse, inclusive and equitable work environment. The Company has implemented a "Compliance Management Framework" through Legatrix that not only provides user departments guidance on the checks and balances in line with the existing regulatory requirements, but also enable monitoring of the changing regulatory landscape. Internal audits are undertaken to verify compliances with statutory requirements, accordingly corrective and preventive actions are undertaken. The Company's jute division has received the SA 8000:2014 Certificate from Social Accountability International (SAI), demonstrating the effectiveness in adhering to and going beyond human right compliances as per applicable national regulations.

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

Yes, the facilities provided by the Company to its employees in line with the Equal Opportunity Policy extends to the Company's visitors. For easy commute and movements within the Company's locations, adequate wheelchair facilities are available along with ramp structures.

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

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Sexual harassment	Strict compliance of all the parameters of human rights is ensured in respect of 100% of the value chain partners working within our organization.
Discrimination at workplace	
Child labour	
Forced labour/Involuntary labour	
Wages	

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

Not Applicable.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

**PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment.**

**Essential Indicators**

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
	GJ	GJ
<b>From renewable sources</b>		
Total electricity consumption (A)	266234	230377
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>266234</b>	<b>230377</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	1902781	2792258
Total fuel consumption (E)	41681179	35827958
Energy consumption through other sources (F)	-	-
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>43583960</b>	<b>38620216</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>43850194</b>	<b>38850593</b>
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)	0.0004	0.0004
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	-	-
Energy intensity in terms of physical output	2.46 GJ/MT Cement	2.43 GJ/MT Cement
Energy intensity (optional)	-	-

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No

**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:**

Satna, Durgapur, Chanderia, Maihar, Kundanganj are the sites identified as Designated Consumers (DCs). All the DCs have achieved their targets.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	2340969	2056919
(ii) Groundwater	979603	784668
(iii) Third party water	101801	117812
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>3422373</b>	<b>2959399</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>3422373</b>	<b>2959399</b>
<b>Water intensity per rupee of turnover (Litres/ Rs.)</b>		
<b>(Total water consumption / Revenue from operations)</b>	<b>0.035</b>	<b>0.034</b>
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output (KL/MT Cement)	0.078	0.075
<b>Water intensity (optional)</b>	-	-

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

**4. Provide the following details related to water discharged: Not Applicable**

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
	Value	Value
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To surface water	-	-
- No treatment	-	-
- With treatment	-	-
- Primary treatment	-	-
- Secondary treatment	-	-
- Tertiary treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment	-	-
- Primary treatment	-	-
- Secondary treatment	-	-
- Tertiary treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment	-	-
- Primary treatment	-	-
- Secondary treatment	-	-
- Tertiary treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment	-	-
- Primary treatment	-	-
- Secondary treatment	-	-
- Tertiary treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment	-	-
- Primary treatment	-	-
- Secondary treatment	-	-
- Tertiary treatment	-	-
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 - No

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

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

Yes, the manufacturing units of the Company have implemented mechanism for Zero Liquid Discharge. The treated wastewater from the effluent treatment plant is utilised for dust suppression and horticulture and plantation activities.

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

Parameter	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Value	Please specify unit	Value	Please specify unit
NOx	5978.69	MT	8622.47	MT
SOx*	201.57	MT	232.55	MT
Particulate matter (PM)	671.37	MT	685.65	MT
Persistent organic pollutants (POP)	NA	MT	NA	MT
Volatile organic compounds (VOC)	NA	MT	NA	MT
Hazardous air pollutants (HAP)	NA	MT	NA	MT

\*SO<sub>2</sub>

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. - No

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Scope 1 Emissions (including CPP) -</b> Metric tonnes of CO2 equivalent (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	10053648.98	8726407.37
<b>Total Scope 2 Emissions-</b> Metric tonnes of CO2 equivalent (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	430768.37	632136.15
Total Scope 1 and Scope 2 emissions (per rupee of turnover)	Metric tonnes of CO2 equivalent/rupee	0.00011	0.00011
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)	Metric tonnes of CO2 equivalent/rupee	-	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Kg of CO2/ Tonnes of Cement	588	584
Total Scope 1 and Scope 2 emission intensity (optional)		-	-

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No

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

The Company has many projects to reduce GHG emissions:

- Pilot project for Replacement of Fossil Fuel operated HEMM with Electric Vehicles at Satna Plant is under progress.
- To increase Green power by enhancing WHRS capacity and solar power consumption
- Use 5 BTAP in fleet for Bulk Transportation
- Pilot implementation of Special purpose carriage
- Pilot implementation of Electric Mobility
- Pilot implementation of LNG
- Completing IGBC Green pro labelling for all blended cements
- Techno Commercial Evaluation of energy efficiency compressor
- Manufacturing transformation (Operational excellence)- Project- Shikhar

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

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

a. Total Waste generated

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
	Value	Value
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	21751.19	12683.47
E-waste (B)	35.30	22.39
Biomedical waste (C)	0.25	0.22
Construction and demolition waste (D)	0	0
Battery waste (E)	36.28	6.48
Radioactive waste (F)	0	0
<b>Other Hazardous waste (G)</b>		
Used Oil	98.65	154.53
Grease	13.10	16.54
<b>Other Non-hazardous waste (H)</b>		
Rubber Waste	174.50	0
Carton Waste	42.00	0
Metal Scrap	2416.98	123.38
<b>Total (A+B+C+D+E+F+G+H)</b>	<b>24568.25</b>	<b>13007.01</b>
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) Kg/ Rs	0.00025	0.00015
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	-	-
Waste intensity in terms of physical output - (Kg/ MT of Cement)	1.38	0.73
Waste intensity (optional)	-	-

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Category of waste:</b>		
(i) Recycled	7791.95	3197.70
(ii) Re-used	21.62	25.64
(iii) Other recovery operations	16754.37	9783.45
<b>Total</b>	<b>24567.94</b>	<b>13006.79</b>

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

**For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)**

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Category of waste: Total Waste</b>		
(i) Incineration	0.25	0.22
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
<b>Total</b>	<b>0.25</b>	<b>0.22</b>

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No

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

The Company recognizes that every material has an intrinsic value not only in its use phase but also at the end of life. The generation of any waste materials is a result of significant under utilization of resources and products. The intrinsic value can be unlocked through efficient and responsible management of waste.

While the Company's cement kilns offer a unique solution to address climate change by managing waste generated by societies and industries responsibly, it has made focused efforts within the boundary of its operations to segregate waste at source and conserve our natural resources through minimization of waste.

The following measures have been taken by the Company to manage significant waste in its operations:

Plastics (including packaging)	Plastic waste generated by Jute division is disposed off through authorized recyclers.
E-waste	The Company is not in the business of electronic consumer goods. However, the E-waste produced during the office operations is sold to the registered recyclers.
Hazardous waste	The hazardous waste generated is disposed through the registered recyclers or disposers having permissions from State Pollution Control Boards.
Jute waste	The Company utilizes in process jute waste as fuel for its captive power plant for the jute mill in Birlapur to generate steam and electricity.
Biodegradable waste	Biodegradable waste generated at our premises is converted to manure through automatic organic waste composting machine.
Other waste	Other non-hazardous waste such as steel scrap generated at the premises is recycled through authorized recyclers who provide valid certificates of the end use. Coal ash generated at captive power plants is utilized in-house as an additive to cement manufacturing.

While responsibly managing waste at source, the Company strives towards reducing utilization of harmful hazardous substances and chemicals. The Company's jute division procures material suppliers that are GOTS approved and have received the Oeko-Tex certification, thereby conforming their materials are free of banned substances such as hypochlorite and azo dyes.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

- 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 - No**

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.
The company has no operations/offices in/around any ecologically sensitive areas. All the operating plants are having EC as per Environment (Protection) Act & have a valid Consents for operations.			

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Proposed clinker grinding unit having production capacity of 1.4 million TPA (portland pozzolana cement (ppc) & ordinary portland cement (opc)) at village - budawa, pargana - arail, tehsil-bara, district-prayagraj, uttar pradesh.	Term of reference (TOR)- Proposal No.:SIA/UP/IND1/455496/2023 File No.8605 Government of India State Level Environment Impact Assessment Authority	22.12.2023	Yes	Yes	<a href="https://environmentclearance.nic.in/TrackState_proposal.aspx?type=TOR&amp;status=TOR_new&amp;statename=Uttar%20Pradesh&amp;pno=SIA/UP/IND1/455496/2023&amp;pid=247499">https://environmentclearance.nic.in/TrackState_proposal.aspx?type=TOR&amp;status=TOR_new&amp;statename=Uttar%20Pradesh&amp;pno=SIA/UP/IND1/455496/2023&amp;pid=247499</a>

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties /action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, the Company is compliant with the applicable environmental law/regulations/guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act and Environment Protection Act and Rules thereunder. There were no fines / penalties /action taken by regulatory agencies such as pollution control boards or by courts during the reporting period.				

**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:** Chanderia, Rajasthan
- (ii) **Nature of operations:** Manufacture of Cement and Clinker

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	1384584	1206698
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
<b>Total volume of water withdrawal (in kilolitres)</b>	<b>1384584</b>	<b>1206698</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>1384584</b>	<b>1206698</b>
<b>Water intensity</b> per rupee of turnover ( <i>Water consumed / turnover</i> ) Litres/ Rs.	0.014	0.014
<b>Water intensity (optional)</b> - the relevant metric may be selected by the entity	-	-
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) Into Surface water	0.00	0.00
- No treatment		
- With treatment please specify level of treatment		
(ii) Into Groundwater	0.00	0.00
- No treatment		
- With treatment please specify level of treatment		
(iii) Into Seawater	NA	NA
- No treatment		
- With treatment please specify level of treatment		
(iv) Sent to third-parties	NA	NA
- No treatment		
- With treatment please specify level of treatment		
(v) Others	0.00	0.00
- No treatment		
- With treatment please specify level of treatment		
<b>Total water discharged (in kilolitres)</b>	<b>0.00</b>	<b>0.00</b>

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Scope 3 Emissions-</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	The Company will explore scope of estimating Scope 3 emissions in future.	
<b>Total Scope 3 emissions per rupee of turnover</b>	Metric tonnes of CO <sub>2</sub> equivalent/rupee		
<b>Total Scope 3 emission intensity (optional)</b>			

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No



**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

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:**

Not Applicable.

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

Kindly refer the details relating to Conservation of Energy and Technology Absorption given in "Annexure - A" of the Directors' Report forming part of the Annual Report.

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

The Company's Business Continuity Plan (BCP) is an essential part of risk management strategy which includes contingent planning for human resources, assets & business processes, natural disasters-weather-related events, flood, fire, cyber and virtual attacks, operations risks, supply chain risks, finance, health and safety, among others and any other aspects that could be affected by downtime or failure. The Company captures these risks as part of the risk identification and mitigation process and considers the impact thereof while making business decisions.

BCP includes a detailed step-by-step guide that outlines:

- the specific response
- the responsible people for the response
- key responsibilities
- timelines that highlight when the responses are to be executed

The Company has also developed site specific emergency plan with disaster management plan, which streamlines procedures to timely contain the incident, minimize casualties and prevent further injuries in the occurrence of any flood, cyclone, earthquake or fire hazard along with individual roles and responsibilities.

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

The Company recognizes the environmental risks associated with its product and value chain of the entity. Company ensures value chain adheres to applicable environmental permissions (Consents for activity and PUC for logistics partners). To mitigate these risks the Company invests on the latest technologies and innovations. It has made concerted efforts towards enhancing the proportion of blended cements, which comprise more than 90% of the product portfolio. The Company has also invested on ILMS, an inhouse management software that defines the optimized way for movement of products to customers by reducing the empty mile runs of vehicles by connecting the nearest vehicle for transport and movement. This software has helped the Company to optimize its fleet management and increase competency for syncing the availability of trucks in line with orders.

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

The Company has not undertaken any physical assessment of the Value Chain partners. However, the Company ensures 100% value chain members adhere to applicable environmental permissions.

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

**Essential Indicators**

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

The Company is affiliated with the following 9 associations listed below.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Indian Chamber of Commerce	National
2	Global Cement and Concrete Association	National
3	Cement Manufacturers Association	National
4	Coal Consumers Association of India	National
5	Confederation of Indian Industry	National
6	National Safety Council	National
7	Indian Jute Mills Association	National
8	India Jute Industries Research Association	National
9	Jute Products Development & Export Promotion Council	National

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

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

**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
The Company has not resorted to any such advocacy for or against any policies.					

**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:

S. No.	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
The Company was not mandated to undertake Social Impact Assessments (SIA) for any site during the F.Y. 2023-24.						

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 `)
The Company has no ongoing Rehabilitation and Resettlement (R&R) at any site.						

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

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

The Company aims to support underprivileged communities through its CSR initiatives, in a way that is both considerate and effective, with the goal of improving their quality of life. The Company's employees involved in CSR activities interact with the community to ensure seamless implementation of the CSR programmes and listen to any concerns as a result of any shortfall in execution or negative impacts of the operations. The CSR committee of the Company closely monitors the implementation process and ensures that any concerns raised by community members are promptly resolved.

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

	<b>FY 2023-24 (Current Financial Year)</b>	<b>FY 2022-23 (Previous Financial Year)</b>
Directly sourced from MSMEs/ small producers	6.81%	4.95%
Directly from within India	42.56%	25.97%

**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:**

<b>Location</b>	<b>FY 2023-24 (Current Financial Year)</b>	<b>FY 2022-23 (Previous Financial Year)</b>
Rural	3.20%	2.75%
Semi-urban	0.00%	0.00%
Urban	75.20%	76.00%
Metropolitan	21.60%	21.25%

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

**Leadership Indicators**

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

<b>S.No.</b>	<b>Details of negative social impact identified</b>	<b>Corrective action taken</b>
Not Applicable		

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

<b>S. No.</b>	<b>State</b>	<b>Aspirational District</b>	<b>Amount spent (in `)</b>
Not Applicable			

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

No.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

**b. From which marginalized /vulnerable groups do you procure?**

Not Applicable.

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

Not Applicable.

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

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

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

S. No.	Name of authority	Brief of the Case	Corrective action taken
Not Applicable			

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

S. No.	CSR Project	No. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	<b>Theme: HEALTHCARE, HYGIENE &amp; SANITATION</b> Programme 01: Mother & Child Healthcare (ANKRAM) Programme 02: Health Check-up Camps (AROGYA)	85,823	74%
2	<b>Theme: EDUCATION (Shiskya Saarathi)</b> Programme 01: Support Government Schools Programme 02: Running free primary school for under privileged	25,287	90%
3	<b>Theme: LIVELIHOOD &amp; WOMEN EMPOWERMENT (Samriddhi)</b> Programme 01: Farm and non-farm based livelihood programme Programme 02: SHG development Programme	10,548	100%
4	<b>Theme: INFRA DEVELOPMENT PROGRAMME (INCLUDING ENVIRONMENT &amp; ENERGY)</b> Programme 01: Drinking Water & Watershed Programme (JAL DHARA) Programme 02: Clean & Green Energy (Harit Urjaa) Programme 03: Community Infra Development	84,814	90%

**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:**

Customers have multiple options for raising complaints based on convenience and from the comfort of their home and offices. These include toll free number, emails, social media, website and registering complaint to the technical services team. The complaints received are dealt jointly by the Sales and the Technical team of the respective divisions through a detailed investigation process. The Company's cement division is in the process of integrating the C4C-CRM Application for an effective oversight of the complaint handling and management process.

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

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

	<b>As a percentage to total turnover</b>
Environmental and social parameters relevant to the product	100% of the Company's products conform to the applicable statutory parameters.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	<b>FY 2023-24 (Curent Financial Year)</b>			<b>FY 2022-23 (Previous Financial Year)</b>		
	<b>Received during the year</b>	<b>Pending resolution at end of year</b>	<b>Remarks</b>	<b>Received during the year</b>	<b>Pending resolution at end of year</b>	<b>Remarks</b>
Data privacy	-	-	Nil	-	-	Nil
Advertising	1	-	Nil	-	-	Nil
Cyber-security	-	-	Nil	-	-	Nil
Delivery of essential services	7	-	Nil	-	-	Nil
Restrictive Trade Practices	-	-	Nil	-	-	Nil
Unfair Trade Practices	-	-	Nil	-	-	Nil
Others	724	-	Nil	276	5	Nil

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

	<b>Number</b>	<b>Reasons for recall</b>
Voluntary recalls	Nil	-
Forced recalls	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, the Company has a cyber security framework in place and has put in mechanisms for tackling and mitigation of cyber risks and data privacy threats. The framework is crucial in safeguarding the business processes against potential security breaches and preventing any misuse of customer data. The IT Head assures that IT security processes and systems are implemented effectively by educating the staff on a regular basis via email about the risks posed by cyber incidents and the steps that can be taken to mitigate them. Annually, the Company conducts a vulnerability assessment on all the critical assets and on a recurring basis, a third party audits our system effectiveness, processes, maturity and practices to ensure their efficiency. BCL's privacy policy available on [www.birlacorporation.com/privacy-policy.html](http://www.birlacorporation.com/privacy-policy.html) outlines processes to manage safe data collection, processing and storage management for ensuring no leakage of information, access to third parties, unauthorized access or loss of any information or stored data.

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

No significant concerns/complaints/penalties/regulatory actions were identified during the year. Nevertheless, our commitment remains steadfast in delivering the highest quality products to our customers. We actively incorporate feedback from all stakeholders into our business processes to continually enhance our offerings.

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

- Number of instances of data breaches-** Nil
- Percentage of data breaches involving personally identifiable information of customers-** Nil
- Impact, if any, of the data breaches-** Not Applicable

**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2023-2024 (Contd.)**

**Leadership Indicators**

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

The Company communicates its product offerings through advertisements, product launches, promotional features on social media and awareness campaigns. The Company's cement division leverages various in-house digital platforms such as:

- **Mr. Perfect:** AI powered virtual assistant where customers can come and interact with the Company to find detailed information about products and services.
- **Armaan Nirman:** An influencer App to order product and get different offer benefits.
- **Akanksha:** Loyalty programme for engineers and architect.

The details about these products are also available on the website as under:

Platform	Weblink
Website	<a href="https://www.mpbirlacement.com/">https://www.mpbirlacement.com/</a>
Instagram	<a href="https://www.instagram.com/mpbirla_cement/">https://www.instagram.com/mpbirla_cement/</a>
Facebook	<a href="https://www.facebook.com/MPBirlaCement/">https://www.facebook.com/MPBirlaCement/</a>
Whatsapp Business name	<a href="https://shorturl.at/pKB7l">https://shorturl.at/pKB7l</a>
Youtube	<a href="https://www.youtube.com/channel/UCY5QYR7jLfhK0r75Ds0FkDQ">https://www.youtube.com/channel/UCY5QYR7jLfhK0r75Ds0FkDQ</a>
Twitter	<a href="https://x.com/MPBirla_Cement">https://x.com/MPBirla_Cement</a>

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

- Promotion of good construction practices and good product usage during meetings.
- Skill building workshops for masons, contractors.
- Mobile concrete lab testing services for concrete testing.
- Good construction practices development available on YouTube, website etc.
- Site services to educate customers on right construction methodologies and practices.
- Sharing of third-party test reports (if required) with customers and influencers.

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

The Company's product portfolio does not fall under Essential Services Maintenance.

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

Yes, the Company ensures product packaging and information are as per the BIS regulations. Yes, the Company engages with customers through various platforms including social campaigns and loyalty programs to understand their requirements and tailor our products as per their needs. Brand Equity Surveys are conducted periodically to gauge the health of its brand to proactively increase customer satisfaction level.

-----End of Report-----