

DOC: SEC:1081/2024-25/120

July 27, 2024

National Stock Exchange of India Limited  
Exchange Plaza, 5<sup>th</sup> Floor, Plot No. C/1,  
G- Block, Bandra – Kurla Complex,  
Bandra (East),  
**Mumbai – 400 051**  
**SCRIP CODE: CESC**

BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
**Mumbai – 400 001**  
**SCRIP CODE: 500084**

Dear Sir/ Madam,

**Sub: Business Responsibility and Sustainability Report for the Financial Year ended  
March 31, 2024**

In terms of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose the Business Responsibility and Sustainability Report of the Company for the Financial Year ended March 31, 2024, which also forms part of the Annual Report of the Company for the Financial Year 2023-24.

You are requested to kindly acknowledge the receipt of the same and oblige.

Thanking you.

Yours faithfully,  
For **CESC Limited**

**Jagdish Patra**  
**Company Secretary & Compliance Officer**

**Encl: a/a**

# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

(Annexure 'E' to the Board's Report)

## SECTION A: GENERAL DISCLOSURES

### I. Details

1	Corporate Identity Number (CIN) of the Listed Entity	L31901WB1978PLC031411
2	Name of the Listed Entity	CESC Limited
3	Year of incorporation	1978
4	Registered office address	CESC House, Chowringhee Square Kolkata 700001, West Bengal, India
5	Corporate address	CESC House, Chowringhee Square Kolkata 700001, West Bengal, India
6	Email	secretarial@rpsg.in
7	Telephone	033 - 22256040-49
8	Website	https://www.cesc.co.in/home
9	Financial year for which reporting is being done	2023-2024
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	₹ 1,32,55,70,430
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Jagdish Patra Company Secretary & Compliance Officer Contact No.: 033-22256040 Email Id: secretarial@rpsg.in
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Reporting on standalone basis
14	Name of assurance provider	N.A.
15	Type of assurance obtained	N.A.

N.A. - Not Applicable

### 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	Generation and distribution of electricity	Power generation and distribution	100%

#### 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	Generation and distribution of electricity	35102	100%

### III. Operations

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

Location	Number of plants	Number of offices	Total
National	158*	55**	213
International	0	0	0

\*Includes Distribution Centres

\*\*Includes Cash Offices

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

##### a. number of locations

Locations	Number
National (No. of States)	1
International (No. of Countries)	-

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

Nil. The Company generates and distributes power only in its licensed area in and around Kolkata, India

c. A brief on types of customers

We serve four categories of customers

- i. Domestic
- ii. Industrial
- iii. Commercial
- iv. Others (e.g., Government Agencies, pumping stations, local bodies, schools etc.)

IV. Employees

20. Details as at the end of Financial Year:

d. 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)	6087	5570	91.51%	517	8.49%
2.	Other than Permanent (E)					
3.	Total employees (D+E)	6087	5570	91.51%	517	8.49%

e. 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)	40	40	100%	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total differently abled employees (D+E)	40	40	100%	-	-

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	No. (C)
Board of Directors	11	1	9.09%
Key Management Personnel*	2	0	0%

\*Excludes 2 Managing Director(s)

22. Turnover rate for permanent employees and workers:

	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	8.40%	4.09%	8.01%	8.64%	3.98%	8.29%	8.33%	3.79%	8.01%

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

23. Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture (B)	% of shares held by listed entity (C)	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) (D)
1	Malegaon Power Supply Limited	Subsidiary	100%	No
2	CESC Projects Limited	Subsidiary	100%	No
3	Bantal Singapore Pte. Ltd	Subsidiary	100%	No
4	Ranchi Power Distribution Company Limited	Subsidiary	100%	No
5	Pachi Hydropower Projects Limited	Subsidiary	100%	No
6	Papu Hydropower Projects Limited	Subsidiary	100%	No
7	Au Bon Pain Café India Limited	Subsidiary	93.10%	No
8	Haldia Energy Limited	Subsidiary	100%	No

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture (B)	% of shares held by listed entity (C)	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No) (D)
9	Dhariwal Infrastructure Limited	Subsidiary	100%	No
10	Kota Electricity Distribution Limited	Subsidiary	100%	No
11	Bikaner Electricity Supply Limited	Subsidiary	100%	No
12	Bharatpur Electricity Services Limited	Subsidiary	100%	No
13	Crescent Power Limited	Subsidiary	67.83%	No
14	CESC Green Power Limited	Subsidiary	100%	No
15	Jharkhand Electric Company Limited	Subsidiary	100%	No
16	Jarong Hydro-Electric Power Company Limited	Subsidiary	100%	No
17	Eminent Electricity Distribution Limited	Subsidiary	100%	No
18	Noida Power Company Limited	Subsidiary	72.73%	No
19	Purvah Green Power Private Limited*	Subsidiary	67.83%	No
20	Mahuagarhi Coal Company Private Limited	Joint Venture	50%	No

\* Subsidiary w.e.f March 5, 2024

## VI. CSR Details

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

(ii) Turnover- ₹ 7,972.99 Cr\*

(iii) Net worth - ₹ 9,964.04 Cr \*

\* Pertains to the financial year 2022-23

## VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes ( <a href="https://www.cesc.co.in/storage/uploads/policies/Stakeholder%20engagement%20policy.pdf">https://www.cesc.co.in/storage/uploads/policies/Stakeholder%20engagement%20policy.pdf</a> )	-	None		-	-	None
Investor (other than shareholders)	N.A.	-	-	N.A.	-	-	NA
Shareholders	Yes ( <a href="https://www.cesc.co.in/storage/uploads/policies/Stakeholder%20engagement%20policy.pdf">https://www.cesc.co.in/storage/uploads/policies/Stakeholder%20engagement%20policy.pdf</a> )	12	0	None	6	0	None
Employees and workers	Yes ( <a href="https://www.cesc.co.in/storage/uploads/policies/Stakeholder%20engagement%20policy.pdf">https://www.cesc.co.in/storage/uploads/policies/Stakeholder%20engagement%20policy.pdf</a> )	9	0	None	7	0	None
Customers	Yes ( <a href="https://www.cesc.co.in/storage/uploads/policies/Customer%20Policy.pdf">https://www.cesc.co.in/storage/uploads/policies/Customer%20Policy.pdf</a> )	1,789	4	None	1,111	15	None
Value chain partners	Yes ( <a href="https://www.cesc.co.in/storage/uploads/policies/Customer%20Policy.pdf">https://www.cesc.co.in/storage/uploads/policies/Customer%20Policy.pdf</a> )	-	-	None	-	-	None
Other (please specify)	Yes	-	-	None	-	-	None

N.A.- Not Applicable

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Climate Change	Risk and Opportunity	<ul style="list-style-type: none"> <li>Meeting all applicable statutory compliances</li> <li>Increasing fuel prices due to geo-political factors and depletion of natural reserves</li> <li>Building resilience to physical risks including cyclones, thunderstorms, and floods.</li> </ul>	<ul style="list-style-type: none"> <li>Enhancing energy efficiency through implementation of latest technologies and adopting concepts of Green Building.</li> <li>Implementing digitalization solutions by adoption of cutting-edge technology for cutting down fuel and paper use.</li> <li>Reducing T&amp;D losses</li> <li>Demand side management, subject to regulatory directions</li> <li>Implement standard operating procedures for pre, during and post disaster activities</li> <li>Integration of renewable energy</li> <li>Enhance use of Electric Vehicles</li> <li>Use of biomass as alternative fuel at generating stations</li> </ul>	<ul style="list-style-type: none"> <li>Reduces operating expenses and carbon emissions</li> <li>Increased capital expenditure in short term</li> <li>Regulatory Implications in terms of fines and penalties.</li> </ul>
2	Water Management	Risk	<ul style="list-style-type: none"> <li>Addressing water stress through judicious use of water as a resource</li> </ul>	<ul style="list-style-type: none"> <li>Optimizing water consumption and recycling of water at the plants</li> <li>Aiming to make all facilities sourcing freshwater, zero liquid discharge</li> <li>Green building sand green substations</li> </ul>	<ul style="list-style-type: none"> <li>Reduces operational costs due to reduced water consumption</li> <li>Non-compliance resulting in fines / penalties</li> </ul>
3	Environment Management	Risk	<ul style="list-style-type: none"> <li>Implementing mechanism for building operational resilience in line with the changing environmental implications for pollution prevention and waste management</li> </ul>	<ul style="list-style-type: none"> <li>Focus on digitalization</li> <li>Optimized resource use through reuse, reduce and recycle.</li> <li>Conservation of natural habitats</li> <li>Continuous air quality monitoring across all facilities</li> </ul>	<ul style="list-style-type: none"> <li>Reduces operating expenses</li> <li>Punitive measures from regulatory bodies for non-compliance</li> </ul>

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Community Development	Opportunity	<ul style="list-style-type: none"> <li>Building a formidable relationship with the communities among which the Company operates by promoting an inclusive growth of the community</li> </ul>	<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>	<ul style="list-style-type: none"> <li>Reduces risk of community unrest</li> <li>Indirect positive impact on financials through reputational/brand image</li> <li>Enhancement of community well-being through skill development, education, healthcare and addressing environment concerns</li> </ul>
5	Human Rights	Risk	<ul style="list-style-type: none"> <li>Respecting and protecting human rights is the Company's fundamental responsibility</li> </ul>	<ul style="list-style-type: none"> <li>Compliance to Human Rights Policy and the new labour codes as applicable</li> <li>Internal audit of documents pertaining to Labour laws</li> </ul>	<ul style="list-style-type: none"> <li>Penal or disciplinary actions by regulatory/legal bodies</li> </ul>
6	Workforce Welfare	Opportunity	<ul style="list-style-type: none"> <li>Effectively resolving disputes with employees and workers in a peaceful manner</li> <li>Fostering the Company's social performance as an attractive employer</li> </ul>	<ul style="list-style-type: none"> <li>Engaging with union representatives and committees and addressing their concerns through long term settlements</li> </ul>	<ul style="list-style-type: none"> <li>Reduces hiring and training costs</li> </ul>
7	Occupational Health and Safety	Risk	<ul style="list-style-type: none"> <li>Prevention of work-related injuries and ill health through provision of safe and conducive work environment</li> </ul>	<ul style="list-style-type: none"> <li>Implementing safety and occupational health standards</li> <li>Engaging with all stakeholders on safety practices on a continuous basis and ensuring safety discipline among employees</li> </ul>	<ul style="list-style-type: none"> <li>Punitive actions by regulators</li> <li>Increased operational costs for rewards and recognition to encourage safety adherence</li> </ul>

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8	Public Safety	Risk	<ul style="list-style-type: none"> <li>Risk of electrical hazards and inconveniences in public spaces</li> </ul>	<ul style="list-style-type: none"> <li>Ensuring all potential hazards reported or monitored are promptly addressed</li> <li>Ensuring Safety protocol and adherence to Safe Working Procedures (SWPs) &amp; SOPs during Installation and Maintenance Activities</li> <li>Ensuring full safety and strict access control of plants and equipment located in public places</li> <li>Delivering effective awareness programmes on safe handling of electricity at the consumer's end</li> </ul>	<ul style="list-style-type: none"> <li>Increased operational costs for:               <ol style="list-style-type: none"> <li>Maintenance activity</li> <li>Public awareness build-up programmes</li> </ol> </li> <li>Regulatory implication in the form of fines/penalties</li> </ul>
9	Responsible Supply Chain	Risk	<ul style="list-style-type: none"> <li>Ensuring suppliers are compliant with the applicable laws and regulations is essential for business continuity</li> </ul>	<ul style="list-style-type: none"> <li>Integrating relevant ESG aspects within the supplier evaluation and assessment exercise</li> </ul>	<ul style="list-style-type: none"> <li>Increased operational costs due to disruption in supply chain</li> </ul>
10	Customer Focus	Risk and Opportunity	<ul style="list-style-type: none"> <li>Upholding customer trust by maintaining transparency and ensuring their satisfaction is key to business growth</li> </ul>	<ul style="list-style-type: none"> <li>Enhancing customer engagement channels to capture customer feedback and increase their satisfaction levels</li> <li>Introduction of multiple customer payment channels for the ease of customers</li> <li>Implementation of condition monitoring tools and equipment to reduce outages</li> <li>Implementation of Intelligent Outage Management System for quick recovery during faults</li> </ul>	<ul style="list-style-type: none"> <li>Reducing operational expenses through better customer satisfaction and outage management</li> <li>Punitive measures by regulatory authorities</li> </ul>
11	Energy Access	Risk	<ul style="list-style-type: none"> <li>Ensuring energy access to all sections of the society</li> <li>Making energy access to new applicants on priority basis</li> </ul>	<ul style="list-style-type: none"> <li>Fulfilling new connection (Loop Connection) requests for consumers within 24 hours subjected to compliance (internal target stiffer than regulatory TAT)</li> </ul>	<ul style="list-style-type: none"> <li>Punitive measures by regulatory authorities</li> </ul>

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
12	Data Privacy	Risk	<ul style="list-style-type: none"> <li>Enhancement in dependency on reliance on digital tools and applications increases the vulnerability of potential cyber-attacks and associated digital risks</li> </ul>	<ul style="list-style-type: none"> <li>Implementation of cybersecurity policy</li> <li>Acting on gaps identified during cybersecurity assessments through Computer Emergency Response Team (CERT-in) empanelled assessors.</li> <li>Implementation of Information Security Management System based on ISO27001:2022</li> </ul>	<ul style="list-style-type: none"> <li>Loss of personal and customer data can result in penalties and negatively impact trust of stakeholders</li> </ul>
13	Innovation Management	Opportunity	<ul style="list-style-type: none"> <li>Creating newer Development of digital platforms and solutions for customer and employee simplicity across departments</li> </ul>	<ul style="list-style-type: none"> <li>Collaboration with stakeholders to identify and explore new opportunities</li> <li>Invest in adoption and absorption of new technologies</li> </ul>	<ul style="list-style-type: none"> <li>Increase in margins due to reduction in operating expenses</li> </ul>

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9	
<b>Policy and management process</b>										
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	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	<a href="https://www.cesc.co.in/policies">https://www.cesc.co.in/policies</a>									
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	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	Yes
4. Name of the national and international codes / certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.		ISO 9000: 2015	ISO 45001: 2018				<ul style="list-style-type: none"> <li>ISO 14001: 2015</li> <li>ISO 50001: 2018</li> <li>LEED and IGBC Green Building Certification</li> </ul>			ISO 27001: 2013
5. Specific commitments, goals and targets set by the entity with defined timelines, if any. The Company has developed internal targets which are being measured and monitored annually in line with all the principles.										
6. Performance of the entity against the Specific commitments, and targets along-with reasons in case the same are not met.										



Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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The Company's endeavour to achieve the set internal targets is on track

**Governance, leadership, and oversight**

<p>7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements</p>	<p>The Company acknowledges the need to address environmental challenges and reduce its ecological footprint. As part of its commitment to sustainable operations, the Company has been actively implementing sustainable practices, with a focus on reducing greenhouse gas emissions, minimising waste generation, and integrating green energy across its operations.</p> <p>As a testament to its sustainable commitments, CESC has been strongly emphasizing on expanding its green power portfolio, undertaking energy saving initiatives and comprehensively contributing towards reducing its carbon footprint. The Company has significantly added multiple green building to its sustainable establishments during the reporting period. CESC now proudly holds a portfolio of 18 certified green buildings establishments. The Company has also paved a roadmap of building a 3 GW hybrid renewable energy portfolio across Rajasthan and Gujarat.</p> <p>CESC also offers exclusive green power to its consumers at a regulator determined rate for receiving a supply of green electricity.</p> <p>The Company aims to create a positive impact on society by fostering inclusivity and diversity. CESC is an equal opportunity employer and diversity is highly valued and encouraged. On our talent management front, we strive to ensure that our employees are equipped for the digital age. Our target is to provide training on digital skills by 2030, enhancing our service delivery and supporting our ongoing commitment to innovation and technological competency.</p> <p>Our operations are enhanced by the integration of technological advancements such as digitalization and automation, utilizing tools like Artificial Intelligence (AI) and the Internet of Things (IoT). These innovations support our commitment to safety, diminish our environmental footprint, and improve customer service excellence. A case in point is "Aastha," a humanoid voice Bot, enabled with AI, ML, NLP, NLL capable of conversing in multiple languages, which facilitates prompt resolution of customer inquiries, thereby elevating the standard of customer interactions and service provision. our objective.</p> <p>The Company's commitment to social and community development is exemplified through its community engagement programmes. All the Company's community engagement programmes has been designed around various thematic areas like health, education, skill development and environment to cater the community needs.</p> <p>The latest community initiative, "APARAJITA," establishes an eco-friendly and systematic approach to managing floral waste through the empowerment of women-led urban self-help groups. Through all our community development programmes, CESC has positively touched the lives of more than three lakh individuals during the reporting period.</p> <p>CESC also firmly believes in maintaining the highest standards of governance and ethical behaviour across all its operations and value chain.</p> <p>Lastly, we would like to express our sincere appreciation to all our stakeholders for their steadfast confidence in our work. Your support has been inspiring, pushing us to achieve our utmost potential and to guarantee the continuity of our services. We are eager to maintain this journey with your continued trust and belief in us.</p>
<p>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</p>	<p>Name: Rabi Chowdhury Designation: Managing Director (Generation)</p>

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9															
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.	<p>Yes. The CSR Committee of the Board of Directors is responsible for decision making on sustainability related issues. The following are the members of the CSR Committee of the Board.</p> <table border="1"> <thead> <tr> <th>DIN</th> <th>Name</th> <th>Designation</th> </tr> </thead> <tbody> <tr> <td>00074796</td> <td>Dr. Sanjiv Goenka</td> <td>Chairman, Non-Executive Director</td> </tr> <tr> <td>00005684</td> <td>Mr. Chandra Kumar Dhanuka</td> <td>Member, Independent Director (till March 31, 2024)</td> </tr> <tr> <td>00139736</td> <td>Mr. Arjun Kumar</td> <td>Member, Independent Director (w.e.f January 19, 2024)</td> </tr> <tr> <td>06601588</td> <td>Mr. Rabi Chowdhury</td> <td>Member, Managing Director (Generation)</td> </tr> </tbody> </table> <p>Note : The Board of Directors of the Company at its meeting held on May 23, 2024 has appointed Mr. Vineet Sikka as member of the Committee w.e.f May 28, 2024.</p>									DIN	Name	Designation	00074796	Dr. Sanjiv Goenka	Chairman, Non-Executive Director	00005684	Mr. Chandra Kumar Dhanuka	Member, Independent Director (till March 31, 2024)	00139736	Mr. Arjun Kumar	Member, Independent Director (w.e.f January 19, 2024)	06601588	Mr. Rabi Chowdhury	Member, Managing Director (Generation)
DIN	Name	Designation																						
00074796	Dr. Sanjiv Goenka	Chairman, Non-Executive Director																						
00005684	Mr. Chandra Kumar Dhanuka	Member, Independent Director (till March 31, 2024)																						
00139736	Mr. Arjun Kumar	Member, Independent Director (w.e.f January 19, 2024)																						
06601588	Mr. Rabi Chowdhury	Member, Managing Director (Generation)																						

## 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	CSR Committee of the Board and senior management of the Company									Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	CSR Committee of the Board and senior management of the Company									Annually								

11. Has the entity carried out independent? assessment/ evaluation of the working of its policies by an external agency? (Yes/ No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No	No	No	No	No	No	No	No	No

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/ human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

## SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

### Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	1	Familiarization was provided on key aspects covered under the 9 principles prescribed under the National Guidelines on Responsible Business Code 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	5	Familiarization was provided on key aspects covered under the 9 principles prescribed under the National Guidelines on Responsible Business Code and its relevance to business and other stakeholders to develop effective risk management strategies for mitigation.	100%
Employees other than BoD and KMPs	5	Familiarization was provided on key aspects covered under the 9 principles prescribed under the National Guidelines on Responsible Business Code and its relevance to business and other stakeholders to be informed about their duties in adherence to the Company's commitment and ensure effective implementation of the policies and programmes	4%
Workers	-	-	-

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 FY 2023-24.

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					

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 by the entity or by 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's Anti-corruption and Anti-Bribery Policy is designed to uphold the highest ethical standards across all business operations. This policy facilitates the detection and reporting of potential breaches by employees, agents, representatives, vendors, and business partners. Stakeholders are empowered through the company's Vigil Mechanism to report any irregularities, unethical practices, or misconduct.

The Policy complies with all relevant local laws and empowers individuals to identify and report potential breaches effectively. Additionally, it outlines disciplinary actions, including termination of employment for employees and immediate termination of vendor or business partner arrangements, as consequences of policy breaches. The Company has a "zero tolerance" policy towards bribery.

The Anti-Corruption and Anti-Bribery Policy is available on the Company's website and can be accessed at <https://www.cesc.co.in/storage/uploads/policies/Anti%20Corruption%20Anti%20Bribery%20Policy.pdf>

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

	FY 2023-24	FY 2022-23
Directors	None	None
KMPs		
Employees		
Workers		

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	None	Nil	None
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	None	Nil	None

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

There has been no fines/penalties/action taken by regulators/law enforcement agencies/judicial institutions, on cases of corruption and conflicts of interest.

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

	FY 2023-24	FY 2022-23
Number of days of accounts payables	48.60	38.26

**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	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0.60%	0.54%
	b. Number of trading houses where purchases are made from	69	69
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	68.92%	52.54%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	Not Applicable	
	b. Number of dealers / distributors to whom sales are made		
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors		
Share of RPTs	a. Purchases (Purchases with related parties / Total Purchases)	32%	34%
	b. Sales (Sales to related parties / Total sales)	0.75%	1.04%
	c. Loans and advances (Loans and advances given to related parties/Total loans & advances)	11.44%	7.03%
	d. Investments (Investments in related parties/Total Investments made)	3.01%	1.24%

## Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	Familiarization was provided on key aspects covered under the 9 principles prescribed under the National Guidelines on Responsible Business Code and its relevance to the Company's value chain partners.	6.21%

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

The Board of Directors of the Company are governed by Code of business conduct and ethics which has laid out the provisions on conflict of interest. The Code of Conduct is also applicable to all KMPs and Senior Management. They in turn, further incorporate the Code of Conduct in their respective verticals and departments, enabling the Code to cascade down to all the other levels of employees. The mentioned code can be accessed at <https://www.cesc.co.in/storage/uploads/sustainability/Code-of-Conduct.pdf>

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

## Essential Indicators

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

	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	6.03%	84.12 %	Initiatives and projects around energy efficiency, energy conservation, waste management, water management and employee safety

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?

The Company has implemented a Supplier Due Diligence process to evaluate suppliers across social, environmental, and compliance criteria. Internal process audit teams regularly assess suppliers by conducting physical inspections of facilities, verifying documents, and evaluating them based on the Supplier Assessment Questionnaire. Corrective actions are monitored in subsequent audits.

Suppliers are categorized into Gold, Silver, and Bronze tiers based on their scores.

The criteria for being categorized as a Gold, Silver or Bronze supplier are as follows:

**Gold (Performance score 80-100):** Gold ratings signifies the supplier maintains a high level of compliance with the Standards and Policy and will need to undertake audit once in three years.

**Silver (Performance score 60-79):** Silver ratings signifies that the supplier meets general compliance of the standard and Policy, and proactive measures are required through implementation of best practices to meet CESC's business goals. These suppliers will be audited once in two years to monitor progress.

**Bronze (Performance score <60):** Bronze ratings signify the supplier does not meet compliance requirements for majority of the parameters, however CESC will continue to source while these compliances are remediated within a given timeline. These suppliers will be audited once in a financial year.

Every year the Company aims to increase the coverage of this exercise for a greater number of suppliers. All procurement from the suppliers categorized under the Gold category are deemed to be sustainably sourced.

During the reporting period the Company carried out due diligence exercise for 36 distinct suppliers. The Company has sourced 2.12% of inputs sustainably and responsibly.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

Plastics (including packaging),	The Company is not in the business of using plastic waste for packaging of manufactured products or in distribution of its services.
E-waste	The Company does not deal in electronic consumer goods. Any E-waste generated in the office operations is sold to recyclers authorized by State Pollution Control Boards.
Hazardous waste	The hazardous waste generated in the facilities is sold to registered recyclers or disposers authorized by State Pollution Control Boards.
other waste	The non- hazardous waste generated is disposed through the registered vendors. The biodegradable waste is converted into compost

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

Extended Producer Responsibility is currently not applicable to CESC's activities.

#### Leadership Indicators

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

NIC Code	Name of Product / Service	% of total Turnover contributed	% of total Turnover contributed	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
The Company is yet to conduct life cycle assessment of its service.					

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

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

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

Indicate input material	% Recycled or re-used input material to total material	
	FY 2023-24	FY 2022-23
Transformer oil	36.51	34.75

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			FY 2022-23		
	Reused	Recycled	Safely disposal	Reused	Recycled	Safely disposal
Plastic waste	Not Applicable					
e-waste	Not Applicable					

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

Not Applicable

Principle 3 Businesses should respect and promote the well-being of all employees, including those in their value chains.

### Essential Indicators

1. a. Details of measures for the well-being of employees:

Category	Total A	% of employees covered by									
		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)
Permanent Employees*											
Male	5570	5570	100%	5570	100%	NA	NA	0	0%	0	0%
Female	517	517	100%	517	100%	517	100%	0	0%	0	0%
<b>Total</b>	<b>6087</b>	<b>6087</b>	<b>100%</b>	<b>6087</b>	<b>100%</b>	<b>517</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
Other than Permanent Employees											
Male	NA										
Female											
<b>Total</b>											

N.A. - Not Applicable

\*Includes all workforce under the payroll of CESC

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

	FY 2023-24	FY 2022-23
Cost incurred on well- being measures as a % of total revenue of the Company	0.61%	0.66%

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

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	-	Y	100%	-	Y
Gratuity	100%	-	NA	100%	-	NA
ESI	Exempted	-	NA	Exempted	-	NA
Others- Leave Encashment	100%	-	NA	100%	-	NA
Others- Post Retiral Medical Benefits	100%	-	NA	100%	-	NA

N.A. - Not Applicable

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?**

Yes, most of the Company's establishments are accessible to the differently abled. For easy commute and movements within the Company's locations, 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.**

The Company has developed an Employee Welfare Policy which commits towards creating and maintaining a fair, safe, healthy, nurturing, and vibrant work environment, across all its operations. The Policy ensures that all facilities are accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016

As an equal opportunity employer, CESC ensures unbiased treatment of all employees from hiring and induction to separation, regardless of gender, caste, creed, color, religion, disability, or sexual orientation. CESC has been consistently recognized as one of the Great Places to Work for the past three years, reflecting its commitment to promoting a diverse and inclusive workplace culture.

The Employee Welfare Policy is available on the Company's website and can be accessed at

<https://www.cesc.co.in/storage/uploads/policies/Employee%20Welfare%20Policy.pdf>

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

	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	N.A.	N.A.	N.A.	N.A.
Female	100%	100%	100%	100%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

N.A. - Not Applicable

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 employees	Yes.
Other than permanent employees	<p>CESC has deployed a structured grievance redressal process, which is based on the principle of 'prevention is better than cure' to address human rights concerns and to satisfactorily resolve them. All leaders in CESC, including the Managing Director, maintain an open and transparent communication, whereby anybody can approach them to discuss issues and raise grievances. An online portal, Leadership Connect is in place which provides a platform for all Executives to directly interact with the members of the Top Leadership team, including MDs, regarding their queries, ideas, and grievances.</p> <p>Grievances of all non-covenant staff are dealt formally by the Industrial Relations personnel at respective sites through the three-tier grievance redressal mechanism as mentioned below: -</p> <p>As soon as a Grievance is generated and lodged, it is handled by the Supervisor/ Line officer at the shop floor level and resolved.</p>
Permanent workers	
Other than permanent workers	
	<p>Tier 1</p> <ul style="list-style-type: none"> <li>In case a grievance remains unresolved at the shop floor level, the same is escalated to the line Manager of the department to which the aggrieved employee(s) belongs and is handled jointly along with departmental IR officer/Engineer.</li> <li>If unresolved, the line Manager solicits intervention of the Unit IR official and jointly deals with the issue for resolution.</li> <li>If the issue is major and collective in nature, the same is intervened by the Unit Head, functionally looking after administration who deals with the issue jointly with unit IR official and line Manager of the department.</li> </ul> <p>Tier 2</p> <ul style="list-style-type: none"> <li>If the same still remains unresolved at unit level, it is referred to divisional headquarter for intervention.</li> </ul> <p>Tier 3</p> <ul style="list-style-type: none"> <li>In case of issue remaining still unresolved, it is referred to Central/Corporate IR, where the issue is discussed /negotiated with the central leadership of the Sole bargaining union to arrive at an amicable resolution/settlement.</li> </ul> <p>Upon following all the three tiers as mentioned above, if the issue is still pending resolution, it follows the usual dispute settling route of Conciliation, if required, followed by Adjudication.</p> <p>Issues related to sexual harassment are resolved through a separate Internal Complaints Committee (ICC) which is headed by a female Executive Director and comprises seven members from various facets of the organisation and an external member of commensurate experience.</p>



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

Category	FY 2023-24			FY 2022-23		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	6087	5687	93.43%	6469	6108	94.41%
Male	5570	5296	95.08%	5966	5724	95.94%
Female	517	391	75.63%	503	384	76.34%

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total A	On health & safety measures		On skill upgradation		Total D	On health & safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	No. (B)		No. (E)	% (E/D)	No. (F)	% (F/D)
<b>Total</b>										
Male	5570	2187	39.26%	2927	52.54%	5966	1800	30.17%	3277	54.92%
Female	517	221	42.75%	310	59.96%	503	4	0.8%	171	34%
<b>Total</b>	<b>6087</b>	<b>2408</b>	<b>39.55%</b>	<b>3237</b>	<b>53.18%</b>	<b>6469</b>	<b>1804</b>	<b>27.88%</b>	<b>3448</b>	<b>53.30%</b>

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Total</b>						
Male	5570	1474	26.46%	5966	1426	23.90%
Female	517	224	43.33%	503	207	41.15%
<b>Total</b>	<b>6087</b>	<b>1698</b>	<b>27.90%</b>	<b>6469</b>	<b>1630</b>	<b>25.19%</b>

10. Health & 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 adopted the Occupational Health & Safety Management System (ISO 45001) across its Distribution and Generation business operations. At CESC, workplace health and safety standards are upheld through the Corporate Safety Manual, Corporate Safety Policy, and eight sets of Internal Safety Standards, including 'Confined Space Entry', 'Working at Height', 'Electrical Safety', 'Permit to Work', 'Safety Observation', 'Incident Investigation', and 'Material Handling', all aligned with ISO 45001 requirements.

Regular assessments are conducted to ensure effective implementation of the occupational health and safety management system. Furthermore, the Company schedules regular training programs, mock drills, and fire drills to educate and raise awareness among employees about the system.

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

Regular Hazard Identification and Risk Assessments (HIRA) and Job Safety Analysis (JSA) are conducted for both routine and non-routine jobs. These assessments identify, assess, and classify risks as high, moderate, or acceptable. Following this, risk control and minimization measures are implemented to ensure risks are within acceptable limits. This process considers root cause analysis from incident investigation reports, identification of safety rule violations through site safety audits, observation of unsafe acts during safety observations, and recommendations from external experts.

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

Yes, the Company has established a system and process for employees and workers to report work-related hazards. They can report unsafe acts and hazards using an android-based application or provide suggestions through the "Click to Safety" online portal. These processes are designed to minimize risks associated with work-related hazards.

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

Yes, the Company offers comprehensive medical insurance and hospitalization facilities for officers and their families, along with in-house medical services providing free OPD treatment and medicines from partner chemist shops. Moreover, the Company has a reimbursement policy for spectacles and artificial dentures.

A Family Medical Benefit Scheme extends coverage to serving employees, their spouse, and two dependent children, as well as retired employees and their spouses. In case of an employee's death, their spouse continues to receive medical coverage.

Regular health check-ups are conducted for all employees, including electro hystorography for vertigo testing, cardiovascular risk monitoring, bone mineral density testing, eye and dental check-up camps, orthopaedic camp, diabetic camp, cardiac camp, and snake bite workshops.

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	1.30	1.30
Total recordable work-related injuries	Employees	29	21
No. of fatalities	Employees	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0

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

CESC is dedicated to upholding the highest standards of health and safety in the workplace, achieved through the development and distribution of the Corporate Safety Manual and Corporate Safety Policy. This is supported by eight sets of Internal Safety Standards covering areas such as Confined Space Entry, Working at Height, Electrical Safety, Permit to Work, Safety Observation, Incident Investigation, and Material Handling. These internal safety standards are aligned with the requirements of ISO 45001.

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

- Physical verification of system implementation through safety cell.
- 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 comprising of the Managing Director (Distribution), Managing Director (Generation) and the Executive Director & CHRO.
- Inducing a safety culture by motivating and encouraging employees to provide suggestions to improving safety performance.
- Site safety observations by department officers.
- 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			FY 2022-23		
	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	4	0	None	2	0	None
Health and safety	0	0	None	0	0	None

14. **Assessments for the year:**

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

In the occurrence of any safety incident or near miss, the Company undertakes investigation on the possible root causes to identify appropriate corrective and preventive actions. During the reporting period, the following corrective and preventive actions have been implemented at various establishments in Generation and Distribution divisions:

- Introduction of 6-way shorting clip for MV OH lines to ensure proper earthing.
- Introduction of Telescopic Voltage Test Cum Earth Rod to minimise hazards for working at height.
- Introduction of RCBO fitted Extension Board to eliminate electric shock injury during work.
- Introduction of Unit Guard Separator Plate for electrical safe zone creation.
- Use of fire-retardant jacket for mitigation of burn injury due to electric flashover.
- Helmets fitted with Live Line Detectors (LLD) for work near live lines.
- Designing and customization of low and medium height trolley at outdoor yards as per the requirement of departments to bring down the risk of work at height.
- Installation of hydraulically operated truck loader to facilitate loading/ unloading of gas cylinders.
- Provision of inflatable light for Emergency work.
- Implementation of representing SWP for critical jobs in a pictorial format.
- Safety training including behavioural safety aspects, classroom as well as practical and on job trainings, especially on critical activities for Officers, Supervisors and Workmen of both Permanent as well as Contractual.
- Introduction of Android-based APP - SWAPP for registering of Unsafe Act/ Condition, Near Miss and taking necessary actions.
- Google Form for Safety Observations by officers/ safety officers.
- Unified Portal for reporting Safety Observation by officers and taking corrective action.
- Implementation of portable Fire water pump.
- Fire Drills at all major establishments at regular intervals for management of fire related crisis situations and Mock Fire Evacuation Drill at identified office premises under supervision of external experts.
- Re-commissioning of the old Transformer Yard Emulsifier Annunciation system.
- Installation of forced fresh air circulation system (ventilation) for the air-conditioned rooms.
- IR sensor-based touchless operating switches for lifts.

**Leadership Indicators**

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

Yes, all the employees are covered for applicable Life Insurance benefits.

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

In all contractual obligations with value chain partners, statutory dues such as PF, gratuity, etc. are deducted and paid accordingly within the due dates. Specific contractual obligations are provided for such adherences as mentioned in the contract.

**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:**

No cases of high consequence work-related injury / ill-health / fatalities recorded during the reporting period.

**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?**

The Company has a post-retirement medical insurance for applicable period for employees and spouses. However, there is no provision for continued employability on the event of retirement or termination at present.

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

	<b>% of value chain partners (by value of business done with such partners) that were assessed</b>
Health and safety practices	2.82%
Working conditions	2.82%

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.

The Company has identified no risk associated with health and safety or working conditions amongst value chain members assessed during the reporting period.

**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.

CESC is committed to establishing enduring and impactful partnerships with its stakeholders. The Company believes that open, transparent and ethical communication with all stakeholders is essential for building trust, ensuring the long-term success of business, and achieving triple bottom line. 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, and local communities including NGOs (Non-Governmental Organizations) and local administration.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	No	<ul style="list-style-type: none"> <li>Annual General Meeting</li> <li>Grievances redressal through the Company's Secretarial team</li> <li>Regular interaction with institutional Investors</li> <li>Annual Report</li> <li>Company website</li> <li>Quarterly investor presentation</li> <li>Periodic press release</li> </ul>	<ul style="list-style-type: none"> <li>Annually</li> <li>Need based</li> </ul>	<ul style="list-style-type: none"> <li>Improved profitability and earnings per share</li> <li>Dividend pay-out</li> <li>Transparent disclosure</li> <li>Improvements in ESG disclosure</li> </ul>
Lenders	No	<ul style="list-style-type: none"> <li>Periodic meetings</li> </ul>	<ul style="list-style-type: none"> <li>Need basis</li> </ul>	<ul style="list-style-type: none"> <li>Maintaining healthy working capital</li> <li>Liquid fund position</li> </ul>
Regulatory Bodies	No	<ul style="list-style-type: none"> <li>Periodic public advocacy</li> <li>Regular lesioning</li> </ul>	<ul style="list-style-type: none"> <li>Need basis</li> </ul>	<ul style="list-style-type: none"> <li>Ensuring environmental, social and economic compliance</li> </ul>
Consumers	No	<ul style="list-style-type: none"> <li>Regular on-call surveys for distribution service</li> <li>Regular online digital survey</li> <li>Regular customer awareness</li> <li>Ongoing complaint redressal system</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing activities</li> </ul>	<ul style="list-style-type: none"> <li>Agile fault management</li> <li>Accurate and transparent billing</li> <li>Affordable solutions</li> </ul>
Employees	No	<ul style="list-style-type: none"> <li>Communication Meetings</li> <li>Townhall meetings</li> <li>Coffee with MD</li> <li>Annual employee opinion surveys</li> <li>Employee grievance redressal mechanism</li> <li>Regular interactions for celebrating days of individual, organisational, national, and international significance</li> </ul>	<ul style="list-style-type: none"> <li>Weekly</li> <li>Annually</li> <li>Ongoing</li> <li>Need basis</li> </ul>	<ul style="list-style-type: none"> <li>Learning and development</li> <li>Career growth opportunities</li> <li>Rewards and recognition</li> <li>Facilities and well-being</li> <li>Health and safety at workplace</li> <li>Respecting human rights</li> </ul>

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Trade Unions	No	<ul style="list-style-type: none"> <li>Periodic Meetings</li> </ul>	<ul style="list-style-type: none"> <li>Need basis</li> </ul>	<ul style="list-style-type: none"> <li>Health and safety at workplace</li> <li>Respecting human rights</li> </ul>
Suppliers	No	<ul style="list-style-type: none"> <li>Vendors meet</li> <li>Regular vendor audit</li> <li>Periodic vendor interactions for sampling and grievance redressal</li> </ul>	<ul style="list-style-type: none"> <li>Annually</li> <li>Need basis</li> </ul>	<ul style="list-style-type: none"> <li>Payment cycle</li> <li>Business opportunities</li> <li>Capacity building of suppliers on improvements in environmental and social performance</li> </ul>
NGOs/ Community	Yes	<ul style="list-style-type: none"> <li>Regular community meetings</li> <li>Stakeholders Meetings</li> <li>Annual beneficiary perception survey</li> </ul>	<ul style="list-style-type: none"> <li>Quarterly</li> <li>Need basis</li> </ul>	<ul style="list-style-type: none"> <li>Academic support for underprivileged children through school and community-based initiatives</li> <li>Mainstreaming of drop-out children</li> <li>Early Child Care and Development including Pre-School Education</li> <li>Maternal and Child Health Care and Immunisation</li> <li>Social and Economic Empowerment of women and youth</li> <li>Creating a clean environment</li> </ul>
Media	No	<ul style="list-style-type: none"> <li>One on one interactions</li> <li>Periodic press release and press conference</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing</li> <li>Need basis</li> </ul>	<ul style="list-style-type: none"> <li>Transparent and accurate disclosure</li> <li>Brand reputation</li> </ul>

### 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.

A Cross-Functional Team (CFT) is established to interact and engage with stakeholder groups through regular communication, reporting to the Managing Directors, Chief Finance Officer, and Company Secretary. The CFT is responsible for collecting feedback from stakeholder consultations and communicating it to the Board. This feedback, along with stakeholder perceptions on key ESG topics, is used for identifying material topics for CESC. Further, these material topics are then prioritized based on their importance to external stakeholders and the business.

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, during the process of identifying material issues, the Company consults with both internal and external stakeholders to identify issues of significant social or environmental impact on stakeholders and its business operations. The Company considers the diverse views and opinions of stakeholders regarding these issues and incorporates them while formulating policies, undertaking decisions-, and business strategies.

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

The Company is actively involved in engaging with local communities through its CSR programs with an aim to uplift vulnerable and marginalized groups. These initiatives are designed with the objective of empowering these stakeholders.

Before launching of any CSR programme, the Company meticulously identifies target beneficiary groups and conducts a thorough needs assessment to comprehend community requirements. Subsequently, an implementing partner is selected to carry out a baseline survey and execute the CSR activities. The Company maintains vigilant monitoring and consistently evaluates the effectiveness of its CSR initiatives.

These programs are structured into thematic areas such as Education, Environmental Sustainability, Health, Skill Development, and Employment generation.

### Principle 5: Businesses should respect and promote human rights

#### Essential Indicators

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	6087	990	16.26%	6469	430	6.65%
Other than permanent	-	-	-	-	-	-
Total Employees/Workers	6087	990	16.26%	6469	430	6.65%

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

Category	FY 2023-24					FY 2022-23				
	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)
Permanent	6087	0	0%	6087	100%	6469	0	0%	6469	100%
Male	5570	0	0%	5570	100%	5966	0	0%	5966	100%
Female	517	0	0%	517	100%	503	0	0%	503	100%

3. Details of remuneration/salary/wages

#### a. Median remuneration/wages

	Male		Female	
	Number	Median remuneration / salary/wages of respective category	Number	Median remuneration / salary/wages of respective category
Board of Directors (BOD)*	1	6,54,41,207	-	-
Key managerial personnel**	2	5,43,26,140	-	-
Employees other than BoD and KMP	5567	12,01,288	517	7,83,153
Workers				N.A.

#### Note :

\* Doesnot include any payment to Non-Executive Directors.

\*\* Excludes remuneration of Managing Director considered in BOD.

N.A - Not Applicable

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	5.98%	5.81%

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.

The Executive Director & CHRO provides the highest level of executive oversight in addressing human rights concerns for employees and workers of the Company. Additionally, the rights of all categories of employees are safeguarded through a Joint Committee comprised of representatives from Unions/Associations and Management.

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

CESC has deployed a structured grievance redressal process, which is based on the principle of 'prevention is better than cure' to address human rights concerns and to satisfactorily resolve them. All leaders in CESC, including the

Managing Director, maintain an open and transparent communication, whereby anybody can approach them to discuss issues and raise grievances. An online portal, Leadership Connect is in place which provides a platform for all Executives to directly interact with the members of the Top Leadership team, including MDs, regarding their queries, ideas, and grievances.

Grievances of all non-covenant staff are dealt formally by the Industrial Relations personnel at respective sites through the three-tier grievance redressal mechanism as mentioned below: -

As soon as a Grievance is generated and lodged, it is handled by the Supervisor/Line officer at the shop floor level and resolved.

- **Tier 1:**
  - If a grievance remains unresolved at the shop floor level, it is escalated to the line Manager of the relevant department along with the departmental IR officer/Engineer.
  - If unresolved, the line Manager involves the Unit IR official to jointly address the issue.
  - For major or collective issues, the Unit Head, responsible for administration, intervenes along with the unit IR official and the department's line Manager.
- **Tier 2:**
  - If the grievance persists unresolved at the unit level, it is referred to the divisional headquarters for intervention.
- **Tier 3:**
  - If the issue remains unresolved, it is escalated to Central/Corporate IR, where it is discussed/negotiated with the central leadership of the sole bargaining union to reach an amicable resolution/settlement.

In cases where the issue remains unresolved after following all three tiers, the usual dispute resolution process of Conciliation, if necessary, followed by Adjudication, is pursued.

Issues related to sexual harassment are addressed separately through an Internal Complaints Committee (ICC) led by a female Executive Director and comprising seven members from various areas of the organization, along with an external member with relevant experience.

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	1	0	None	0	0	None
Discrimination at workplace	0	0	None	0	0	None
Child labour	0	0	None	0	0	None
Forced labour	0	0	None	0	0	None
Wages	4	0	None	5	0	None
Other human rights related issues	0	0	None	0	0	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	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	0
Complaints on POSH as a % of female employees / workers	100%	0
Complaints on POSH upheld	1	0

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

The Company has implemented mechanisms for the Prevention of Sexual Harassment (POSH) at the workplace. These mechanisms aim to prevent harassment of employees and include guidelines for identifying, reporting, and preventing sexual harassment, as well as procedures for reporting and resolving complaints. Employees can address issues involving sexual harassment by contacting the Internal Complaints Committee (ICC) at [icc@rpsg.in](mailto:icc@rpsg.in). Regular trainings, orientations, and communications familiarize employees with the procedures for reporting grievances.

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

Yes, human rights requirements are incorporated into business agreements and contracts. Suppliers and contractors are required to comply with the terms and conditions outlined in the agreements and contracts.

**10. Assessment of the Year**

	<b>% of your plants and offices that were assessed</b> (by entity or statutory authorities or third parties)
Child labour	100%
Forced labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%

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

CESC undertakes appropriate measures and corrective actions as per prescribed law. The Company also continuously monitor on these aspects and keep check and balances in place.

**Leadership Indicators**

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

There have been no significant changes in business processes during the reporting period.

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

The Company respects the fundamental rights of all persons associated with the organization. The effectiveness of the mechanisms in place to manage human resources are periodically audited, which ensures compliance to applicable labour laws.

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

Yes, the Company ensures accessibility for differently abled visitors across its various establishments, providing wheelchair facilities and ramp structures for easy mobility within its locations.

Furthermore, the Company has developed several digital platforms for convenient access to various facilities such as services, new connection requests, ownership changes, bill payments, and disconnection requests. This eliminates the need for human intervention or for visitors/customers to be physically present to avail these services. Additionally, the Company's digital payment options facilitate easy electronic payment of electricity bills from any location.

**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	2.82%
Discrimination at workplace	2.82%
Child labour	2.82%
Forced labour/Involuntary labour	2.82%
Wages	2.82%
Others – please specify	-

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

The Company has identified no risk associated with human right violation amongst value chain members assessed during the reporting period.



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

**Essential Indicators**

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

Parameter	FY 2023-24	FY 2022-23
<b>From renewable sources</b>		
Total electricity consumption (A)*	354.03 GJ	363.63 GJ
Total fuel consumption (B)	802.86 GJ	-
Energy consumption through other sources (C)	-	-
Total energy consumption from renewable sources (A+B+C)	1,156.89 GJ	363.63 GJ
<b>From non-renewable sources</b>		
Total electricity consumption (D)	64,162.48 GJ	65,751.00 GJ
Total fuel consumption (E)	6,28,16,233.88 GJ	5,81,44,997.22 GJ
Energy consumption through other sources (F)	-	-
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>6,28,80,396.36 GJ</b>	<b>5,82,11,078.80 GJ</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>6,28,81,553.24 GJ</b>	<b>5,82,11,111.85 GJ</b>
Energy intensity per rupee of turnover (Total energy consumed / Turnover in rupees)	7,306.72 GJ/ ₹ Crores	7,301.04 GJ/ ₹ Crores
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)**	1,67,177.93 GJ/ ₹ of turnover adjusted to PPP	1,67,047.77 GJ/ ₹ of turnover adjusted to PPP
(Total energy consumed / Revenue from operations adjusted for PPP)		
Energy intensity in terms of physical output	9,862.23 GJ/MU	9,755.51 GJ/MU
Energy intensity (optional) – the relevant metric may be selected by the entity		

\* The value for last FY has been restated due to incorporation of more accurate data monitoring approach and calculation methodology

\*\* The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by Organization for Economic Cooperation and Development (OECD) for India which is 22.88

**If any independent assessment/ evaluation/assurance has been carried out by an external agency?**

The Company has not undertaken an independent assessment on this parameter during the reporting period.

**If yes, name of the external agency.**

Not Applicable

**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? 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.**

Budge Budge Generating Station and Southern Generating Station are identified as Designated Consumers (DC's) under ongoing PAT Scheme (PAT Cycle VII). The generating stations are required to reduce their specific energy consumption by 0.225% (BBGS) and 0.927% (SGS) respectively against their 2018-19 baseline by 2024-25.

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	11,80,25,829 KL	11,68,23,504 KL
(ii) Groundwater	47,037 KL	12,255 KL
(iii) Third party water	2,34,153 KL	1,56,055 KL
(iv) Seawater / desalinated water	-	-
(v) Others	7,025 KL	3,148 KL
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	11,82,94,033 KL	11,69,94,962 KL
Total volume of water consumption (in kilolitres)	1,25,86,501 KL	1,19,47,580 KL
Water intensity per rupee of Turnover (Total water consumption / Revenue from operations)	1,462 KL/₹ Crore	1,498 KL/₹ Crore
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)*	33,462.67 KL/₹ of turnover adjusted to PPP	34,285.83 KL/₹ of turnover adjusted to PPP

Parameter	FY 2023-24	FY 2022-23
Water intensity in terms of physical output	1,974.04 KL/MU	2,002.28 KL/MU
Water intensity (optional) – the relevant metric may be selected by the entity		

\* The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by Organization for Economic Cooperation and Development (OECD) for India which is 22.88

**If any independent assessment/ evaluation/assurance has been carried out by an external agency ?**

The Company has not undertaken an independent assessment on this parameter during the reporting period.

**If yes, name of the external agency.**

Not Applicable

**4. Provide the following details related to water discharged:**

Parameter	FY 2023-24	FY 2022-23
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To surface water		
- No treatment	-	-
- With treatment- please specify level of treatment	10,57,07,531 KL	10,48,86,804 KL
(ii) To groundwater		
- No treatment	-	-
- With treatment- please specify level of treatment	-	-
(iii) To seawater		
- No treatment	-	-
- With treatment- please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment- please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment- please specify level of treatment	-	-
<b>Total water discharged (in kilolitres)</b>	<b>10,57,07,531 KL</b>	<b>10,48,86,804 KL</b>

**If any independent assessment/ evaluation/assurance has been carried out by an external agency ?**

The Company has not undertaken an independent assessment on this parameter during the reporting period.

**If yes, name of the external agency.**

Not Applicable

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

One of the key levers for achieving is Company's water consumption target, is maintaining Zero Liquid Discharge (ZLD) status at all thermal power plants using freshwater sources. The Budge Budge Generating Station already operates as a Zero Liquid Discharge facility, while the Southern Generating Station has a ZLD system in place, except for the Condenser Cooling System. Through ZLD implementation, the Company ensures 100% reuse and recycling of water in its operations.

The processes that have enabled this achievement include

- Ash water recirculation system for reuse of water in slurry for bottom ash removal
- Reuse of sewage treatment water and effluent water for landscaping
- Reuse of blowdown water from boiler and cooling tower for dust suppression
- Reuse of water reject from dual media filtration and ultra-filtration process

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx*	mg/Nm <sup>3</sup>	10,458	9,868
Sox*	mg/Nm <sup>3</sup>	24,349	22,173
Particulate matter (PM)*	mg/Nm <sup>3</sup>	889	684
Persistent organic pollutants (POP)	MT	-	-
Volatile organic compounds (VOC)	MT	-	-
Hazardous air pollutants (HAP)	MT	-	-

\*The numbers for last year has been restated by consolidations of data for both generating stations (BBGS & SGS) for a more accurate and comprehensive reporting

**If any independent assessment/ evaluation/assurance has been carried out by an external agency?**

The Company has not undertaken an independent assessment on this parameter during the reporting period.

**If yes, name of the external agency.**

Not Applicable

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	56,90,530.16	52,05,674.20
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)*	Metric tonnes of CO <sub>2</sub> equivalent	12,654.26	14,912.90
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	tonnes of CO <sub>2</sub> equivalent/INR Crores	662.70	654.78
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 (Metric tonnes of CO <sub>2</sub> ) / Revenue from operations adjusted for PPP)**	tCO <sub>2</sub> /INR Crore of turnover adjusted to PPP	15,162.57	14,981.46
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Kg CO <sub>2</sub> per MU	894.48	874.91
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

\* The value for last FY has been restated due to incorporation of more accurate data monitoring approach and calculation methodology

\*\* The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by Organization for Economic Cooperation and Development (OECD) for India which is 22.88.

**If any independent assessment/ evaluation/assurance has been carried out by an external agency?**

The Company has not undertaken an independent assessment on this parameter during the reporting period.

**If yes, name of the external agency.**

Not Applicable.

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

CESC is fully aware of the challenges posed by climate change and the urgent necessity to reduce greenhouse gas emissions. India, as a signatory to the Paris Agreement, is committed to achieving net zero emissions by 2070 and aims to reduce its emission intensity by 45% by 2030 compared to 2005 levels. Recognizing our pivotal role in the power generation business, we understand the importance of providing reliable power to consumers while facilitating the country's transition away from fossil fuels in accordance with the Glasgow Climate Pact.

To align with these goals, both our Generation and Distribution teams have implemented the following strategies to minimize greenhouse gas emissions:

**Adopting energy efficient technologies:** Enhancing our energy efficiency, particularly by reducing auxiliary power consumption, is a fundamental aspect of our climate change strategy at CESC. We consistently aim to blend technology, processes, and environmental awareness for the benefit of both the environment and society. Proactively engaging with stakeholders, we strive to innovate and identify emerging technologies that contribute to reducing energy demand and achieving our climate goals.

Throughout the financial year, the Company has embraced various new technologies and upgraded existing infrastructure to decrease energy intensity, as outlined in Annexure G of the report, in accordance with Section 134(3) (m) of the Companies Act, 2013. Additionally, many of our offices and substations adhere to Green Building Principles, complementing the decarbonization process through energy efficiency measures.

**Alternative sources of energy:** As part of our commitment to operational efficiency, we're actively reducing fossil fuel consumption by tapping into renewable energy sources, primarily solar power. We've installed solar rooftops totalling 228 kW at substations and generating stations. Additionally, our Southern Generation Station operates a 3X15

kW micro-hydel project for auxiliary power needs. We're also transitioning to biomass pellets as an alternative to coal, further enhancing our renewable energy use.

In delivering low carbon electricity, we're greening our supply chain by procuring renewable energy through mechanisms like Green Term Ahead Markets and engaging in long-term power purchase agreements with large solar power generators.

CESC has installed a microgrid at the Chakmir substation, featuring a 100 kWp floating solar plant supported by a 218 kWh Battery Energy Storage System (BESS), enabling decentralized and sustainable power sourcing for crisis management. Additionally, the Company had also earlier installed a 315 kWh capacity BESS as a pilot project, which is now completely operational.

The Company also offers exclusive green power to customers at regulatory determined rate, encouraging sustainable energy consumption.

CESC has also formulated the plans to build a 3 GW hybrid renewable energy portfolio across Rajasthan and Gujarat.

**Distribution loss control:** CESC recognizes distribution losses as a significant concern within its climate change mitigation efforts. Both technical and non-technical losses not only impact the utility's financial and operational performance but also contribute to an increase in our greenhouse gas emissions.

To address this issue, the Company has established a strategic Loss Control Cell (LCC) dedicated to minimizing distribution losses. This involves conducting regular energy audits, identifying areas prone to losses, and implementing various measures to mitigate them. These measures include consumer indexing to pinpoint sales gap areas, replacing non-functional Automatic Power Factor Control (APFC) panels, utilizing coaxial cables for better efficiency, and renovating meter boxes.

By actively addressing distribution losses through the LCC's initiatives, CESC aims to enhance operational efficiency, reduce greenhouse gas emissions, and contribute to its climate change mitigation roadmap.

**Low carbon transformation of value chain:** The Company is committed to electrifying its entire value chain to enable a low-carbon transformation. In pursuit of this goal, we actively promote the adoption of environmentally friendly technologies and devices, such as electric vehicles and e-cooking, among the public, including our customers.

**Promoting demand side interventions:** CESC, as a responsible business, extends its efforts beyond regular operations to educate customers on energy usage patterns and conservation measures. We actively assist them in managing their power demand, leveraging the transparency provided by the electricity bill. Through detailed consumption and tariff information, customers gain awareness of their energy usage, supplemented by energy efficiency tips included in their bills. Moreover, we provide additional guidance through resources like the e-booklet "Be Smart Save Smart."

Furthermore, we keep customers informed about the latest energy conservation technologies through our website and digital platforms. Through the successful adoption of our decarbonization strategy, we have significantly reduced our carbon footprint and emissions over the years. The Company's progress in meeting its commitments is detailed in subsequent sections.

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

Parameter	FY 2023-24	FY 2022-23
Total waste generated (In metric tonnes)		
Plastic waste (A)	-	-
E-waste (B)	16.84	0
Bio-medical waste (C)	0.02	0.0186
Construction and demolition waste (D)	150.05	-
Battery waste (E)	2.98	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	141.04 Transformer Oil- 115.17	144.94*
Other Non-hazardous waste generated (H)	Office waste (dry and wet)- 70.93	Metal Scrap- 66.1 Office waste (dry and wet)- 71.87
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>496.87</b>	<b>282.93</b>

Parameter	FY 2023-24	FY 2022-23
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.057 MT/INR Crores	0.035 MT/INR Crores
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total waste generated in MT / Revenue from operations adjusted for PPP)	1.32 MT/INR of turnover adjusted to PPP	0.81 MT/INR of turnover adjusted to PPP
Waste intensity in terms of physical output (MT/MU)	0.08	0.05
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	Used oil- 11.31*** Bio Medical waste- 0.0047 Transformer Oil-120.03	Used oil- 140.96*** Bio Medical waste- 0.0082 Waste oil- 2.00
(ii) Re-used	Transformer Oil- 98.08	Used Oil- 96.07
(iii) Other recovery operations	-	-
Total	229.42	239.03
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
	Category of waste	
(i) Incineration	Bio Medical Waste- 0.0024 Waste Resin- 4.83 Oil-Soaked Cotton Waste- 1.62 Transformer Oil-21.95	Bio Medical Waste- 0.009 Waste Resin- 0.70 Oil-Soaked Cotton Waste- 0.55 Used Oil- 24.02
(ii) Landfilling		
(iii) Other disposal operations	Office waste (dry and wet)- 70.93	Metal scrap- 66.1 Office waste (dry and wet)- 71.87
Total	99.33	163.24

\* The data for FY 2023-24 could be reported due to implementation of a comprehensive and robust waste management data system.

\*\* The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by Organization for Economic Cooperation and Development (OECD) for India which is 22.88

\*\*\* Used oil density has been considered as 0.95 Tonnes/KL

**If any independent assessment/ evaluation/assurance has been carried out by an external agency?**

The Company has not undertaken an independent assessment on this parameter during the reporting period.

**If yes, name of the external agency.**

Not Applicable

**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.**

CESC is dedicated to reducing waste generation through reuse and recycle of materials. Additionally, the Company prioritizes responsible waste disposal practices and has implemented Standard Operating Procedures (SOPs) across its plants to ensure safe handling and disposal of waste. All generated waste is segregated at the source into hazardous and non-hazardous categories.

Hazardous waste is disposed off through third-party vendors approved by the State Pollution Control Board (SPCB), while non-hazardous waste is sent to authorized vendors for proper disposal or recycling. CESC is committed to achieving zero waste to landfill and maximizing the value-added utilization of waste materials.

At all power stations, hazardous waste such as oil-soaked cotton, used oil, and resins, which pose environmental and community risks, are handled with utmost care and responsibility. These wastes are diverted to appropriate disposal channels and authorized recyclers in full compliance with regulations set by the SPCB.

CESC actively recycles used mineral oil for reuse in OLTC and distribution transformers, reducing waste generation and the need for additional oil. Furthermore, CESC has replaced mineral oils with synthetic ester-filled oil in five power transformers and with either synthetic or natural ester oil in twelve distribution transformers.

These oils offer numerous advantages over mineral oil, including biodegradability, making them a more environmentally friendly option for disposal. Additionally, ester oils can withstand higher levels of heat and are less flammable than mineral oil, significantly enhancing safety measures.

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

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
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The Company has no operations/offices in/around any ecologically sensitive areas. All the operating plants/stations have a valid CTO 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
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Not applicable. We are not required to conduct EIA as we fall under orange category

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

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
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N.A.

N.A. - Not Applicable

### Leadership Indicators

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

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

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		

Parameter	FY 2023-24	FY 2022-23
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		Not Applicable
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		

(i) To Surface water		
- No treatment		
- with treatment – please specify level of treatment		
(ii) To Groundwater		
- No treatment		
- with treatment – please specify level of treatment		
(iii) To Seawater		
- No treatment		
- with treatment – please specify level of treatment		Not Applicable
(iv) Sent to third parties		
- No treatment		
- with treatment – please specify level of treatment		
(v) Others		
- No treatment		
- with treatment – please specify level of treatment		

**Total water discharged (in kilolitres)**

None of the Company's operations are located in water stress regions as per recent reports of Central Groundwater Board

If any independent assessment/ evaluation/assurance has been carried out by an external agency?

Not Applicable

If yes, name of the external agency.

Not Applicable

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	Acknowledging the substantial impact of its Scope 3 emissions, particularly stemming from logistic and value chain operations, CESC is dedicated to undertaking efforts to estimate these emissions in the future.	
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

**If any independent assessment/ evaluation/assurance has been carried out by an external agency?**

Not Applicable.

**If yes, name of the external agency.**

Not Applicable.

- 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.**

Question 11 is not applicable for the Company as it does not have operations/offices in/around ecologically sensitive areas. Hence, there are no significant direct & indirect impact of the entity on biodiversity in such areas.

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Reduction in auxiliary electricity	<ul style="list-style-type: none"> <li>Replacement of SVP Lamp sets with LED lights (730 Nos) at selected areas at CHP conveyor area, transformer yard of BBGS and also office blocks at SGS</li> <li>Installation of VFD in LDO pump, Intake pump, LP pumps etc at BBGS</li> <li>Replacement of the pressure stage pump cartridge of one BFP-2A at BBGS with a refurbished one to improve the efficiency</li> <li>Refurbishment of Air Preheater baskets at SGS</li> </ul>	<ul style="list-style-type: none"> <li>Reduced energy consumptions and enhanced energy efficiency.</li> </ul>
2	Integration of renewable energy	<ul style="list-style-type: none"> <li>The Company has installed solar rooftops to the tune of 228 kW at its substations and generating stations.</li> <li>At Prinsep Street Substation, a roof top wind turbine of 5.1 kWp has been installed with grid connection.</li> <li>315kWh Battery Energy Storage System (BESS) installed at East Kolkata substation.</li> <li>At Southern Generation Station, the Company operates a 3X15 kW micro hydel project for its auxiliary power consumption.</li> <li>The Company has commissioned its first microgrid at Chakmir substation, having a floating solar plant of 100kW capacity supported with 218 kWh Battery Energy Storage System (BESS).</li> <li>Solar panels installed for BBGS Gate Complex building (18KW).</li> <li>At BBGS, 2KW solar panels installed for running the Air to Water project in the canteen.</li> </ul>	<ul style="list-style-type: none"> <li>Lesser reliance on fossil fuel-based energy sources</li> </ul>
3	Green Building	<ul style="list-style-type: none"> <li>The Company embraces the principles of Green Building to enhance resource optimization and efficiency. The Company till date has a portfolio of 18 certified green buildings establishments.</li> <li>The Gate Complex Building of BBGS has been converted into a Green Building &amp; got Platinum certification from by IGBC.</li> </ul>	<ul style="list-style-type: none"> <li>Enhanced energy efficiency</li> <li>Decreased water and energy use</li> </ul>
4	Alternative fuel use	<ul style="list-style-type: none"> <li>BBGS has opted for firing coal-biomass mixture on several non-torrefied agro based biomass pellets in Unit-3.</li> <li>At SGS, tire-based blending of coal for optimum use of oil has been introduced</li> </ul>	<ul style="list-style-type: none"> <li>Decreased carbon emissions</li> </ul>



Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
5	Electric vehicles	<ul style="list-style-type: none"> <li>At BBGS, six LPG based internal Auto vehicles have already been replaced by battery operated e-Autos.</li> <li>At BBGS, has one electric battery powered golf cart and one e-rickshaw have has been converted into a multipurpose fire van.</li> <li>A new battery operated e-vehicle has been introduced for watering plants &amp; roads inside the station at BBGS.</li> <li>Installed three EV Public Charging Stations in collaboration with Kolkata Municipal Corporation at three strategic locations.</li> <li>Installed EV chargers at two locations (CESC House and Taratala DTI) for charging the captive fleet</li> <li>The Company has already provided supply at 11 nos. West Bengal Transport Corporation (WBTC) bus depots to support electric bus charging and is in the process to extend supplies at another 13 bus depots.</li> </ul>	<ul style="list-style-type: none"> <li>Decreased carbon emissions from vehicles</li> </ul>
6	Rainwater harvesting	<ul style="list-style-type: none"> <li>Rooftop rainwater harvesting system (416 sq. meters collection area) has been constructed at BBGS above the cooling water pump house. Presently total collection area at BBGS is 3,523.82 sq. meters)</li> <li>Rainwater harvesting system has been incorporated at the Park Circus Distribution Station and EM Substation</li> </ul>	<ul style="list-style-type: none"> <li>Water conservation and less dependency on fresh water</li> </ul>
7	Sewage treatment plant	<ul style="list-style-type: none"> <li>Sewage Treatment Plant with 7 KL/day capacity has been installed to recycle the sewage water of the gate Complex Building of BBGS plant.</li> </ul>	<ul style="list-style-type: none"> <li>Effective wastewater management and reuse of water.</li> </ul>
8	Air to water generator	<ul style="list-style-type: none"> <li>A 100 Litres/day atmospheric air to water generator has been installed at the BBGS canteen. Drinking water is being generated from ambient air through this equipment.</li> </ul>	<ul style="list-style-type: none"> <li>Water conservation</li> </ul>
9	Admixture use for construction	<ul style="list-style-type: none"> <li>Use of admixture for reducing water requirements for concrete.</li> </ul>	<ul style="list-style-type: none"> <li>Reduced water consumption</li> </ul>
10	Automatic water level controller	<ul style="list-style-type: none"> <li>Automatically adjusts the water level in tank by turning off motor when there is no water flow, thus saving energy.</li> </ul>	<ul style="list-style-type: none"> <li>Reduced energy and water consumption.</li> </ul>
11	Zero Liquid Discharge	<ul style="list-style-type: none"> <li>Budge Budge Generating Station is a Zero Liquid Discharge station, while Southern Generating Station has a Zero Liquid Discharge system except for once through type Condenser Cooling System.</li> </ul>	<ul style="list-style-type: none"> <li>Less dependency on fresh water</li> </ul>
12	Transformer Oil Reuse	<ul style="list-style-type: none"> <li>Reclamation of Used Mineral Oil and re-use of same in OLTC, Distribution Transformers etc. instead of New Oil.</li> </ul>	<ul style="list-style-type: none"> <li>Minimise waste generation and reduce requirement / use of new oil.</li> </ul>
13	Distribution Transformer Reuse	<ul style="list-style-type: none"> <li>Refurbishment of old DTR and reuse of same in power network.</li> </ul>	<ul style="list-style-type: none"> <li>Minimize waste generation and optimize use of natural resources</li> <li>Cost reduction against new DTR</li> </ul>
14	Air emission	<ul style="list-style-type: none"> <li>A new battery-operated e-vehicle has been introduced for dust suppression inside the plant as well as outside main gate.</li> <li>Feasibility study for implementation of de-NOx mechanism across Unit 1, 2 and 3 has been undertaken. Technical specifications for all the units has been prepared.</li> </ul>	<ul style="list-style-type: none"> <li>Improves dust control</li> </ul>

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
15	Water management	<ul style="list-style-type: none"> <li>Installation of wireless technology for operation of drinking water pump to prevent overflow of water from tank.</li> <li>Air to Water Generator machine (capacity 100 LPD) has been made operational in the canteen for providing drinking water to the diners.</li> </ul>	<ul style="list-style-type: none"> <li>Minimised water wastage</li> </ul>
16	Waste management	<ul style="list-style-type: none"> <li>Recently received a patent jointly with M/S SDG Consultants for using bottom ash in concrete mix replacing riverbed sand.</li> </ul>	<ul style="list-style-type: none"> <li>Complete utilization of the ash produced</li> </ul>

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

Yes, the Company has both Business Continuity plan and disaster management plan.

**Business Continuity Plan**

Owing to the Company's dynamic environment, the Company has evaluated its preparedness for business continuity by incorporating certain measures:

- Upgrading all DC/DR with Hyper Converged Infrastructure, a cutting edge 24x7 Network Operation Centre (NOC) & Security Operation Centre (SOC).
- Implementing a global standard User Email system for Company's corporate use.
- Using high-availability Web Application Firewall (WAF) both internally & externally to safeguard all the Company's applications.
- Exploring appropriate Cyber Insurance coverage with multiple insurance providers to evaluate and prepare accordingly.
- Conducting mock drills in the Generation and Distribution divisions as per the Crisis Management Plan (CMP)

**Disaster Management Plan**

CESC has implemented a robust disaster management plan accompanied by a comprehensive set of standard operating procedures covering pre, during, and post-disaster activities to effectively mitigate the risks associated with cyclones and floods. The disaster management framework operates under three layered structures: the Apex Disaster Management Group (ADMG), Central Disaster Management Group (CDMG), and Nodal Disaster Management Group (NDMG), each with a defined responsibility matrix to oversee plan execution.

The plan follows a 3-tier approach focusing on communication and coordination, redundancy enhancement, and resource augmentation to ensure thorough preparation during cyclones, nor'westers, floods, and earthquakes.

Web Link: <https://www.cesc.co.in/storage/uploads/sustainability/CESC%20ESG%20Report%20FY%2022-23.pdf>

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

The Company has identified no risk associated with violation of environmental laws amongst value chain members assessed during the reporting period.

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

2.82 % of value chain members have been exercised for the Supplier Due Diligence process which includes assessment for environmental impacts.

**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 associated with 17 industry chambers/ associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	Confederation of Indian Industries (CII)	National
2	The Associated Chambers of Commerce & Industry of India (ASSOCHAM)	National
3	The Committee of International Council on Large Electric Systems, India (CIGRE)	National
4	India Smart Grid Forum (ISGF)	National
5	National Safety Council (NSC)	National
6	Central Board of Irrigation & Power (CBIP)	National
7	All India Management Association (AIMA)	National
8	National HRD Network (NHRDN)	National
9	Employers' Federation of India (EFI)	National
10	Administrative Staff College of India (ASCI)	National
11	Quality Circle Forum of India (QCFI)	National
12	Council of Power Utility	National
13	Bureau of Indian Standards (BIS)	National
14	Institute of Electrical and Electronics Engineers (IEEE)	National
15	Calcutta Management Association (CMA)	State
16	British Council Limited (BCL)	State
17	State Productivity Council	State

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

Name of authority	Brief of case	Corrective action taken
N.A.		

N.A. - 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
1.	-	-	-	-	-

Principle 8 Businesses should promote inclusive growth and equitable development

### Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
SIA was not undertaken during the reporting period.					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.

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

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

The Company is dedicated to supporting underprivileged communities through its CSR initiatives in a thoughtful and impactful manner, aiming to enhance their quality of life.

The CSR team collaborates with non-profit organizations selected based on their experience to execute project activities in line with policy.

With the assistance of NGO partners, the Company undertakes focussed group discussions, where beneficiaries are empowered to share their perspectives and voice their concerns. Regular discussions between implementing partners and communities occur, supplemented by quarterly project reviews where stakeholders can express grievances and appropriate redressal measures are taken.

Furthermore, the Company conducts an Annual Beneficiary Perception Survey to gauge the effectiveness of CSR programs. These surveys help identify any gaps between community needs and program activities, allowing for the customization of CSR programs accordingly.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	3.36%	3.10 %
Directly from within India	100%	100%

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

Location	FY 2023-24	FY 2022-23
Rural	0.00%	0.00%
Semi-urban	0.00%	0.00%
Urban	0.00%	0.00%
Metropolitan	100%	100%

**Leadership Indicators**

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

Details of negative social impact identified	Corrective action taken
SIA was not undertaken during the reporting period.	

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

S. No.	State	Aspirational District	Amount spent (In INR)
The Company has not invested in any community development programmes in the aspirational districts identified by Niti Aayog			

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

As part of its commitment to procurement activities, the Company actively seeks out opportunities to engage with diverse supplier groups. CESC has formulated an Inclusive Growth and Equitable Development Policy, which underscores its dedication to conducting business responsibly while addressing social and economic development concerns in alignment with national and local sustainable development agendas.

The Company places a strong emphasis on procuring from local suppliers, not only to realize cost savings on logistics but also to reduce vehicular emissions. Furthermore, this practice contributes to boosting the local economy.

In accordance with the provisions of the Inclusive Growth and Equitable Development Policy, CESC is steadfast in establishing a competitive and sustainable value chain that supports businesses in creating sustainable livelihoods, particularly for vulnerable communities.

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

As part of its procurement practices, the Company actively seeks out and develops diverse supplier groups. To promote supplier diversity and inclusion, the Company specifically engages with small and medium-scale suppliers whose proprietors are women, transgender individuals, or persons with disabilities, recognizing them as vulnerable groups.

The Company proactively procures from these vulnerable suppliers, demonstrating its commitment to supporting and empowering diverse businesses within its supply chain.

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

The Company shall endeavour to define mechanisms to capture the required data in the years to come.

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
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N.A.

N.A. - 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.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
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N.A.

N.A. - Not Applicable

6. Details of beneficiaries of CSR Projects:

CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
Akshar	493 children	100%
Muktangan	304 children	100%
Indradhanush	531 children	100%
SNEH	4,980 women and 858 children	100%
Schools Build	4468	100%
Aparajita	20 direct beneficiaries, 67,480 families indirectly impacted	100%
Kiran	1,000 community members	100%
Urja Chetna	7,522 children and 350 teachers	100%
Eye camps	708 persons	100%
Eklavya - CESC Skill Academy	1,929 youths trained and 1,380 youths placed	100%

**Principle 9 Businesses should engage with and provide value to their consumers in a responsible manner**

**Essential Indicators**

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

In accordance with regulatory guidelines, CESC has established a Grievance Redressal Forum (GRF) comprising Officers Grievance Redressal (GROs) and Central Grievance Redressal Officers (CGROs). Consumers having grievances can approach their respective GROs to address their complaints. The concerned officers will deal with the complaint in accordance with the Regulatory Guidelines and give a reasonable solution after hearing the complainant and representing officer of CESC.

Apart from the aforesaid GRF, consumers can lodge complaints to CESC through various channels including letters, emails, telephone (via the 24x7 call center), or digital platforms such as the CESC website, mobile app, and chatbot.

Complaints arising from outages are documented in the Customer Relationship Management (CRM) system, and messages are relayed to the LT control room engineers who dispatch mobile field crews. Affected consumers are typically notified via SMS about the outage and the expected restoration time. Implementation of the Outage Management System application synchronized with SCADA provides real-time outage information. Any delays in restoration are flagged in the CRM dashboard, which is continuously monitored 24x7 by LT Control Room Engineers, who expedite the supply restoration process.

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

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

N.A. - Not Applicable

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

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	None	0	0	None
Advertising	0	0	None	0	0	None
Cyber-security	0	0	None	0	0	None
Delivery of essential services*	1,789	4	None	1111	15	None
Restrictive Trade Practices	0	0	None	0	0	None
Unfair Trade Practices	0	0	None	0	0	None
Other	0	0	None	0	0	None

\*Includes the pending complaints received during previous years

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

	Number	Reasons for recall
Voluntary recalls		
Forced recalls		N.A.

N.A. - Not Applicable

#### 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 cybersecurity 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. To ensure the commitment, Company is following structured processes that are enabled by implementing the ISO 27001:2013 standard guidelines.

Every year, the Company undertakes a rigorous cybersecurity assessment through Computer Emergency Response Team (CERT-In) empanelled assessors for all our processes and frameworks. During the programme, all our security systems, policies and controls are assessed and validated against applicable regulations and cybersecurity guidelines of CEA or National Critical Information Infrastructure Protection Centre (NCIIPC).

As part of Company's 2030 targets, the aim is to expand the implementation of the Information Security Management System (ISMS) outlined in ISO 27001 and ISO 27019 to cover other areas such as generation and distribution functions. Additionally, CESC plans to implement ISO 22301:2019 (Business Continuity Management System) in a phased approach, leading to a comprehensive compliance management program.

Web Link: <https://www.cesc.co.in/sustainability>

#### 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.

In the reporting year, no cases or incidents related to issues such as advertising, delivery of essential services, cybersecurity, or data privacy of customers were reported. However, any general complaints stemming from outages are documented in the Customer Relationship Management (CRM) system. These complaints are visible to the Regional Reporting Centres (RRC), which dispatch mobile field crews to attend to the issues.

In some cases, messages regarding emergency situations, such as fire or conductor snapping, are received through the Police or other agencies by the Security Control room of CESC. These messages are relayed to the LT control room, where dockets are generated and complaints are addressed through the RRC by dispatching mobile field crews to the site.

Empirical mapping of customers to distribution transformers and availability of valid mobile numbers enable the Company to send SMS alerts to affected consumers regarding the fault and expected restoration time. For HT outages, real-time information is provided through the Outage Management System application synced with SCADA.

Any delays in supply restoration are flagged in the CRM dashboard, which is monitored 24x7 by LT Control Room Engineers, who expedite the restoration process.

Furthermore, all control rooms are equipped with sensor-based IoT platforms and drones for online health monitoring and predictive maintenance of the network and equipment to ensure uninterrupted power supply (24X7). HT & LT Command Centres backed up with GIS technology facilitate quick mobilization of gangs through a Crew Management App, along with GPS tracking, to promptly attend affected areas. The Company prioritizes the prompt restoration of power for healthcare facilities and major drainages within 30 minutes through RMU automation.

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

- a. Number of instances of data breaches - Nil
- b. Percentage of data breaches involving personally identifiable information of customers - Nil
- c. Impact, if any, of the data breaches - Nil

### Leadership Indicators

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

Details about the Company's offerings can be found on the Company's website. Please visit the following web links to access the same:

CESC Website: <https://www.cesc.co.in/home>

CESC ESG Report: <https://www.cesc.co.in/storage/uploads/sustainability/CESC%20ESG%20Report%20FY%2022-23.pdf>

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

CESC takes all the necessary steps to ensure safe use of electricity by deploying various means to create awareness. These includes:

- Branding of all call centre vehicles with safety messages
- Organizing safety workshops for electricians and residents of housing complexes on online platforms through webinars and social media
- Safety mailers on electrical safety aspects through electricity bills and in the form of leaflets with special emphasis during the monsoon season
- Awareness campaigns through loudspeakers in auto rickshaws during nor 'westers.
- Organizing tableau movements in collaboration with the local police authorities and broadcasting safety messages in vernacular language around the lanes and bye-lanes of identified areas during the monsoons
- Displaying safety posters and hoardings at strategic locations in the city

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

Affected consumers are promptly notified via SMS through the CRM system regarding the fault and the estimated time for restoration. The Outage Management System application further aids in this process by synchronizing with SCADA to monitor real-time progress. Any delays in restoration are immediately reflected on the CRM dashboard and communicated to the consumers.

The HT & LT Command Centres are supported by GIS technology, facilitating swift mobilization for restoration efforts. Additionally, call center agents follow up with affected consumers to reconfirm supply restoration.

**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.**

Not applicable

**Did your entity carry out any survey about 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. CESC values the suggestions and feedback provided by its customers as part of its commitment to delivering high-quality service and maximizing customer satisfaction. The Company dedicates significant attention to analyzing customer feedback to understand their perception and promptly implements appropriate corrective actions without compromising customer satisfaction.

To remain competitive and aligned with market requirements, CESC conducts two levels of perception assessment:

**On-call surveys:** Third-party agents conduct daily on-call surveys to gather feedback on the ease, efficacy, and behavior of personnel involved in delivering various services, including supply restoration, supply call center, meter fixing, meter reading, and billing helpline services.

**Online digital surveys:** Feedback on digital services is obtained through the Company's website, evaluating the overall customer experience, including parameters such as ease of accessing the required service and simplicity of completing transactions.

On behalf of the Board of Directors

**Dr. Sanjiv Goenka**

Chairman

DIN: 00074796

Place : Kolkata

Date : May 23, 2024