

Date: 29<sup>th</sup> May, 2023

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

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

Dear Sir/ Madam

**Sub: Business Responsibility and Sustainability Reporting (BRSR) for the year 2022-23.**

Pursuant to Regulations 34(2) (f) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015 ("Listing Regulations"), we are submitting herewith the Business Responsibility and Sustainability Report for FY 2022-23.

This is for your information and records

Thanking You

Yours faithfully

**For Shankara Building Products Limited**

Ereena Vikram  
**Company Secretary & Compliance Officer**

Encl: As above



**BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING 2023**

**SECTION A: GENERAL DISCLOSURES**

**I. Details of the listed entity**

1. Corporate Identity Number (CIN) of the Listed Entity: L26922KA1995PLC018990
2. Name of the Listed Entity: Shankara Building Products Limited
3. Year of incorporation: 1995
4. Registered office address: G-2, Farah Winsford, 133 Infantry Road, Bengaluru-560001
5. Corporate address: 21/1 & 35-A-1, Hosur Main Road, Electronic City Post, Veerasandra, Bengaluru- 560 100
6. E-mail: compliance@shankarabuildpro.com
7. Telephone: 080-27836955
8. Website: www.shankarabuildpro.com
9. Financial year for which reporting is being done: 2023

10. Name of the Stock Exchange(s) where shares are listed: BSE Limited and National Stock Exchange of India Limited
11. Paid-up Capital ₹22,84,93,260
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report : Ereena Vikram  
Email: cs@shankarabuildpro.com
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together):  
Disclosures under this report are made on standalone basis and financials on consolidated basis for Shankara Building Products Limited.

**II Product Services**

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Retail Sales	Retailer of construction materials, plumbing and sanitary ware, flooring, electrical items and interior-exterior finishing.	55.5%
2.	Enterprise Sale	This category caters to large end users, contractors and OEMs.	18.8%
3.	Channel Sales	This category caters to dealers and other retailers.	25.7%



## II Product Services

15. 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.	Steel, Pipes and Tubes	477,466	62.4%
2.	HR, CR, GP, GC, Flat Steel Products	477,466	10.2%
3.	TMT Rebars	477,466	6.2%
4.	Colour Coated Profiles	477,466	7.1%
5.	Angle, Channel, Rerolled long products	477,466	5.2%
6.	PVC Pipes & Fittings, Other Accessories	477,466	2.3%
7.	CP Fittings, Sanitary ware and tiles	477,466	6.7%

## III. Operations

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

Location	Number of plants	Number of offices	Total
National	-	8	8
International	-	-	-

17. Markets served by the entity:

a. Number of locations

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

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

c. A brief on types of customers: Our business is broadly divided into three verticals; Retail, Channel & Enterprise. The types of customers are as follows:-

- i. Retail : Individual home owners, Influencers like Contractors, Plumbers, Architects etc.,
- ii. Channel: Dealers and Retailers
- iii. Enterprise: Automobile ancillaries, PEB Fabrication units, Developers, Engineering Industry.



IV. Employees

18. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	664	578	87.05	86	12.95
2.	Other than Permanent (E)	327	270	82.57	57	17.43
3.	<b>Total Employees (D + E)</b>	<b>991</b>	<b>848</b>	<b>85.57</b>	<b>143</b>	<b>14.43</b>
<b>WORKERS</b>						
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	<b>Total workers (F + G)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

b. Differently abled Employees and workers:

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



19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of	
		No. (B)	% (B / A)
Board of Directors	7	1	14%
Key Management Personnel	2	1	50%

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

	FY 2022 (Turnover rate in current FY)			FY 2021 (Turnover rate in previous FY)			FY 2020 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
<b>Permanent Employees</b>	87.04%	12.96%	100%	88%	12%	100%	87%	13%	100%
<b>Permanent Workers</b>	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

21. (a) Names of holding /subsidiary/associate companies /joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed Entity	Does the entity indicated at column A, participate in the Business Responsibility initiative of the listed entity? (Yes/No)
1.	Taurus Value Steel & Pipes Private Limited	Wholly-Owned Subsidiary	100%	No
2.	Vishal Precision Steel Tubes & Strips Private Limited	Wholly-Owned Subsidiary	100%	No
3.	Century wells Roofing India Private Limited	Wholly-Owned Subsidiary	100%	No
4.	Steel Network Holdings Pte Limited	Wholly-Owned Subsidiary	100%	No

VI. CSR Details

22. (i) Whether CSR is applicable as per section 135 of Companies Act 2013: (Yes/No): - Yes.  
(ii) Turnover (in Crore): ₹4,036.22  
(iii) Net Worth (in Crore): ₹458.04



**VII. Transparency and Disclosures Compliances**

23. 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 2022 - 23 Current Financial year		Remarks	FY 2021 - 22 previous Financial year		Remarks
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	
Communities	No	-	-	-	-	-	-
Investors (other than shareholders)	No	-	-	-	-	-	-
Shareholders	Yes	14	-	-	16	-	-
Employees and Workers (includes former employees)	Yes	-	-	-	-	-	-
Customers	Yes	-	-	-	-	-	-
Value Chain Partners	-	-	-	-	-	-	-
Others (Anonymous reporters or others who do not fall under above categories)	-	-	-	-	-	-	-

**24. 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.	Stakeholder engagement	Opportunity	Opportunity to engage and seek stakeholder inputs to integrate business practices as	The company has a continual stakeholder engagement process.	Positive
2.	Operations environment	Opportunity	Opportunity to bring in resource conservation and reduced costs along with mitigating negative impacts of	All environmental compliances are met. The Company has taken initiative to reduce the Electricity cost.	Positive
3.	Human Rights & labour	Risk	Responsibility to identify and manage Human Rights risks in its operation and supply chain and mitigate from adverse risks and consequential damages.	Have Code of Conduct in place along with process to evaluate risks at all levels of operations.	Negative
4.	Ethics	Risk	Ethical behavior is acting in ways that are consistent with how the company views moral principles and values. Lack of adherence can have reputational risks arising out of lack of integrity, organizational relationship problems, and conflicts of interest.	Shankara has a very stringent Code of Conduct which provides a framework for employees and stakeholders to put business principles into practice with utmost integrity. Compliance is monitored and non-compliance is strictly taken action upon.	Negative
5.	Employee well-being	Opportunity	Employee well-being is critical to the Business operations and overall responsibility of the Company to manage well-being aspects of its critical	Well-being initiatives have been undertaken for employees and workers like health awareness session	Positive



**SECTION B: MANAGEMENT AND PROCESS DISCLOSURES**

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

No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>										
1.	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
2.	Has the policy been approved by the board?	Yes*	Yes***	Yes**	Yes**	Yes*	Yes**	No	Yes***	Yes****
3.	Web Link of the Policies, if available	<a href="https://www.shankarabuildpro.com/financials.html#">https://www.shankarabuildpro.com/financials.html#</a>								
4.	Whether the entity has translated the policy into procedures (Yes/No)	No	No	No	No	No	No	No	No	No
5.	Do the enlisted policies extend to your value chain partner (Yes/No)	No	No	No	No	No	No	No	No	No
6.	Name of the National and international codes/certifications/labels/ standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015								
7.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	-								
8.	Performance of the entity against the specific commitments' goals and targets along with reasons in case the same are not met.	-								
Governance, leadership and oversight										
9.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure): Please refer Management Discussion and Analysis Report.									
10.	<p>Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). At the highest level, the Board of Directors of your is responsible for implementation and oversight of the Business Responsibility policy.</p> <p>The Corporate Social Responsibility (CSR) Committee oversees, inter-alia, corporate social responsibility and other related matters as may be referred by the Board of Directors. The CSR Committee formulates an Annual Action Plan pursuant to the CSR Rules and the CSR Policy of the Company, as amended from time to time. All the CSR projects and programmes are undertaken, monitored, assessed and reported as per the CSR Rules.</p> <p>The Risk Management Committee (RMC) reviews the Company Environment and Sustainability plan with regard to electricity and water management. The Risk Management Committee also oversees the regulatory reporting requirements under the Listing Regulations.</p>									
11.	<p>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> <p>Yes, the Board of Directors has entrusted Risk Management Committee to oversee the sustainability initiatives of your Company. The Committee comprises of four Non-Executive Independent Directors and Two Executive Directors of your Company.</p>									

\* Shankara Code of Conduct

\*\* Corporate Social Responsibility Policy

\*\*\*Shankara Vision & Mission

\*\*\*\*Shankara Quality Policy





## 10. Details of Review of NGRBCs by the Company:

Subject for review	Indicate whether review was undertaken by Director/ Committee of the Board/Any Other Committee									Frequency (Annually/ Half yearly/quarterly/ Any other-please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes									On a need basis								
Compliance with Statutory requirements of relevance to the principles and rectification of any non-compliances	Yes									On a need basis								

11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/ no). If yes, provide name of the agency.

No

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	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 the persons in the respective category covered by the awareness programmes
Board of Directors	Familiarization Programme at regular intervals, in each Board Meeting	At each meeting of the Board/ Audit Committee, members also deliberate on key integrity matters that helps to reflect and focus on key strategies and financials. As a part CSR agenda, members also discuss various sustainable initiatives of the Company.	100%
Key Managerial Personnel	-	Topics pertaining to Code of Conduct are familiarized.	100%
Employees other than Board of Directors and KMPs	-	Code of Conduct at workplace	100%

2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions in the financial year:

The Company shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015.

For details related to 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, refer Directors' Report.

3. Of the instancing disclosed in question 2 above, details of Appeal/Revision preferred in cases where monetary or non-monetary action has been appealed: No



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

The Company has Code of Conduct where anti-corruption or anti-bribery is covered.

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 2022-23 (Current Financial year)	FY 2021-22(Previous Financial Year)
Directors	None	None
KMPs		
Employees		
Workers		

6. Details of complains about conflict of interest-

	FY 2022 - 23 (Current Financial year)	FY 2021 - 22 (Previous Financial Year)
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NIL
Number of complaints received in relation to issues of conflict NIL of Interest of the KMPs		

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

Not Applicable

#### Leadership Indicators

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

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

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

Yes.



## 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 :

Not Applicable.

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

Not Applicable

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:

Not Applicable

4. Whether Extended Producer Responsibility (EPR) is applicable to the Company's activities. If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Not Applicable

### Leadership Indicators

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

Not Applicable.

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

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):

Not Applicable

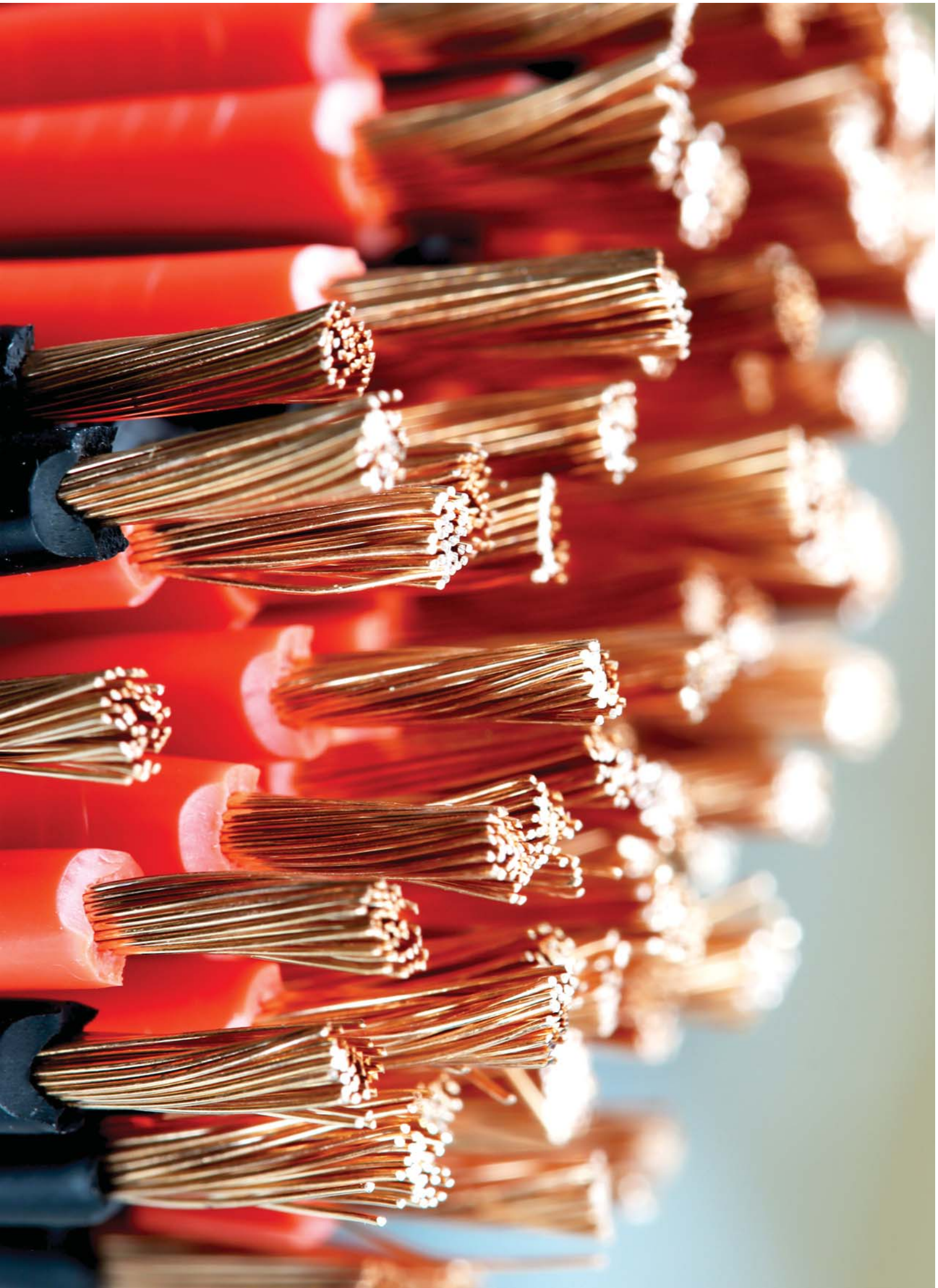
4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed:

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:

All contractual workers engaged by your Company are provided all the social security benefits as per the prescribed laws applicable.

Category	% of employees covered by:									
	Total (A)	Health Insurance		Health Insurance		Accident insurance	Maternity benefits	Paternity benefits availed		Day Care facilities
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	(D) % (D/A)	Number (E)	% (E/A)	
Permanent employees										
Male	578	578	100%	-	-	-	-	-	-	-
Female	86	86	100%	-	-	-	-	-	-	-
<b>Total</b>	<b>664</b>		<b>100%</b>	-	-	-	-	-	-	-
Other than Permanent employee (workers)										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-

Note: Include employees other than ESI coverage

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

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

Benefits	FY 2023 Current financial year			FY 2022 Previous financial year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A)
Gratuity	68%	Nil	Yes	65%	Nil	Yes

3. Accessibility of workplaces

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

Yes. The Company's existing and new infrastructure has a comprehensive plan to address accessibility of workplaces.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016?

Yes, your Company has an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016. The Company encourage diversity in the workplace. All applicants will receive consideration for employment without regard to their sex, gender identity race, color, religious creed, national origin, physical disability.





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

Gender	Permanent employees		Non-Permanent workers	
	Return to work rate	Retention Rate	Return to work rate	Retention rate
Male	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil
<b>Total</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>

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

Employees can report their concerns initially to their Direct Management, Human Resource Head.

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

Not Applicable

8. Details of performance and career development reviews of employees and worker.

Throughout the year, line managers and employees regularly review and discuss performance, development for all employees. For your Company, skill up gradation of employees remains one of the key focus areas.

9. Health and safety management system

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

Yes. The Company provide safe and healthy working conditions for the prevention of incidents and work-related illness. Your Company devotes adequate energy and attention to protect employees, contractors and any other people involved with the company along the value chain, including suppliers and customers.

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

Not Applicable

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

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

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

Safety Incident/Number	Category	FY 2023 Current financial year	FY 2022 Previous financial year
Lost Time Injury Frequency Rate (LTIFR) (per one million- person hours worked)	Employees	Nil	Nil
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil



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

Planning & risk analysis identifies opportunities to eliminate hazards, and to reduce risks and adverse impacts.

### Competence, communication & support

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

NIL

### 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)?

A) Yes

B) No

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

The Company is compliant to statutory dues of employees towards income tax, provident fund, professional tax, ESIC etc. as applicable from time to time.

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

Nil

4. Does the Company provide transition assistance programmes to facilitate continued employability and the management of career endings resulting from retirement or termination of employment?

NIL

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

Your Company is committed to continuously raise awareness to comply with applicable laws and regulations related to labour and employment,

including gender diversity, human rights, child labour, wages, working hours, bribery & corruption,

### PRINCIPLE 4: Businesses should respect the interests of and be responsive of all its stakeholders

#### Essential Indicators

1. Describe the process for identifying key stakeholder groups:

The stakeholders that could be identified can be employees, shareholders and investors, customers, key partners, regulators, lenders, vendors. Key stakeholders are identified in consultation with the Company's management. The key stakeholder groups that will be the recipient of the Company's CSR contribution are decided by the Board of Directors' CSR Committee.

#### Leadership Indicators

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

The Board of Directors, through the Corporate Social Responsibility and Risk Management Committee, reviews, monitors and provides strategic direction to the Company's social responsibility obligations and other societal and sustainability practices.

Key stakeholders are identified through an exercise undertaken in consultation with the Company's management. The prioritized list includes everyone from customers, employees, shareholders, investors, vendors, government and regulatory bodies, communities and NGOs etc. The Consultation medium between stakeholders, Company Management, and Board takes place through various channels.

2. Whether stakeholder consultation is used to support the identification and management of environmental and social topics (Yes/No) If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity:

No





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

Several programs under the Company's CSR have been implemented to address the above vulnerable groups.

### PRINCIPLE 5: Businesses should respect and promote Human Rights

#### Essential Indicators

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

All employees are provided with Human Rights training. For all new employees who are on boarded, Human Rights awareness is part of the induction session.

2. Details of minimum wages paid to employees and workers

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

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

	Male		Female	
	Number	Median remuneration salary/wages of respective category	Number	Median remuneration/ /salary/wages of respective category
Board of Directors (BoD)	2	71.14%	-	-

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

No

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

The Company resolved through formal grievance mechanism.



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

	FY 2023 Current Financial year			FY 2022 Current Financial year		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	NIL			NIL		
Discrimination at workplace (discriminations based on caste, age, gender, ethnic backgrounds, or other factors etc.)						
Child labour						
Forced labour/In-voluntary Labour						
Wages						
Other human rights related issues						

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

Your Company is committed to a workplace free of harassment, including sexual harassment at the workplace, and has zero tolerance for such unacceptable conduct. Your Company encourages reporting of any harassment concerns and is responsive to complaints about harassment or other unwelcome or offensive conduct. Internal Committee has been constituted to enquire into complaints of sexual harassment and to recommend appropriate action, wherever required.

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

No.



## 9. Assessments for the year:

	% of your Plants and Offices that were Assessed (by Entity or Statutory Authorities or Third Parties)
Child Labour	100%
Child Labour 100% Forced/Involuntary Labour	100%
Sexual Harassment	100%
Discrimination at Workplace	100%
Wages	100%
Others- please specify	-

### Leadership Indicators

1. Details of a business process being modified/introduced as a result of addressing Human Rights grievances/ complaints: Nil
2. Details of the scope and coverage of human rights due diligence conducted: Nil
3. Is the premise/office of the entity accessible to differently-abled visitors as per the requirements of the Rights of Persons with Disabilities Act, 2016: Yes
4. Details on assessment of value chain partners: Nil
5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessment at Question 4 above: Not Applicable.

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

### Essential Indicators

1. Details of total energy consumption (in MWh) and energy intensity, in the following format:

Parameter	FY 2023 Current Financial year	FY 2022 Previous Financial Year
Total electricity consumption (A)	NA	NA
Total fuel consumption (B)	NA	NA
Energy consumption through other sources (C)	NA	NA
Total energy consumption (A+B+C)	NA	NA
Energy intensity per Rupee of turnover (Total energy consumption turnover in Rupees) (MWh/INR Crores)	NA	NA
Energy intensity (optional)- the relevant metric may be selected by the entity	NA	NA



2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken if any.

No. The PAT scheme is not applicable

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

Parameter	FY 2023 Current Financial year	FY 2022 Previous financial year
Water withdrawal by source (in KL)	NA	NA
(i) Surface water	NA	NA
(ii) Groundwater	NA	NA
(iii) Third party water	NA	NA
Seawater/desalinated water	NA	NA
(iv) Others (Rainwater use)	NA	NA
Total volume of water withdrawal (in KL) (I + ii + iii+ iv + v)	NA	NA
Water intensity per rupee of turnover (Water consumed/turnover) (KL/₹ - Crores)	NA	NA
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA

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

Not Applicable.

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

Parameter	Please specify unit	FY 2023 Current Financial year	FY 2022 Previous financial year
NOx	-	-	-
Sox	-	-	-
Particulate Matter (PM)	-	-	-
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)			
Others-please specify	-	-	-



6. Does the entity have any project related to reducing Greenhouse Gas emission? If yes, the provide details:

Nil

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

Nil

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

Nil

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

S. No	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken if any
Not Applicable			

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

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

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

Yes



**Leadership Indicators**

1. Provide break-up of the total energy consumed (in Mwh) from renewable and non-renewable sources, in the following format:

Parameter	FY 2023 Current financial year	FY22 Previous financial year
From renewable sources	NA	NA
Total electricity consumption (A)	NA	NA
Total fuel consumption (B)+	NA	NA
Energy consumption through other sources (C)	NA	NA
Total energy consumed form renewable sources (A+B+C)	NA	NA
From non-renewable sources	NA	NA
Total electricity consumption (D)	NA	NA
Total fuel consumption (E)+	NA	NA
Energy consumption through other sources (F)	NA	NA
Total energy consumed form renewable sources (D+E+F)	NA	NA



2. Provide the following details related to water discharged:

Parameter	FY 2023 Current financial year	FY22 Previous financial year
Water discharge by destination and level of treatment (in kilolitres)	NA	NA
(i) To Surface water	NA	NA
No treatment	NA	NA
With treatment-please specify level of treatment	NA	NA
(ii) To Groundwater	NA	NA
No treatment	NA	NA
With treatment-please specify level of treatment	NA	NA
(iii) To Seawater	NA	NA
No treatment	NA	NA
With treatment-please specify level of treatment	NA	NA
(iv) Sent to third –parties	NA	NA
No treatment	NA	NA
With treatment-please specify level of treatment	NA	NA
(v) Others (municipal sewerage system after State pollution control board permission)	NA	NA
No treatment	NA	NA
With treatment & complying with discharge Quality & Quantity limit based on Consent to Operate	NA	NA
Total water discharged (in KL)	NA	NA

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

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

- (i) Name of the area
- (ii) Nature of operations



Water withdrawal consumption and discharge in the following format:

Parameter	FY 2023 Current financial year	FY22 Previous financial year
Water withdrawal by source (in KL)	NA	NA
(i) Surface water	NA	NA
(ii) Groundwater	NA	NA
(iii) Third party water	NA	NA
(iv) Seawater /desalinated water	NA	NA
(v) Others (rain water)	NA	NA
Total volume of water withdrawal (in KL)	NA	NA
Total volume of water consumption (in KL)	NA	NA
Water intensity (optional)-the relevant metric may be selected by the entity	NA	NA
Water discharge by destination and level of treatment (in KL)	NA	NA
(i) Into Surface water	NA	NA
No treatment	NA	NA
With treatment – please specify level of treatment	NA	NA
(ii) Into Groundwater	NA	NA
No treatment	NA	NA
With treatment – please specify level of treatment	NA	NA
(iii) Into Seawater	NA	NA
No treatment	NA	NA
With treatment – please specify level of treatment	NA	NA
(iv) Sent to third parties	NA	NA
No treatment	NA	NA
With treatment – please specify level of treatment	NA	NA
(v) Others (To municipal sewerage)	NA	NA
No treatment	NA	NA
With treatment & complying with discharge Quality & Quantity limit based on Consent to Operate	NA	NA
Total water discharged ( in KL)	NA	NA





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

Parameter	Unit	FY 2023 Current financial year	FY22 Previous financial year
Total Scope 3 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	-	-
Total Scope 3 emissions per Rupee of turnover		-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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

Not Applicable

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

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

7. Does the entity have a business continuity and disaster management plan?

No

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

Not available

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

Not available

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

### **Essential Indicators**

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

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



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

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

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

**Leadership Indicators**

1. Details of public policy positions advocated by the entity

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

**PRINCIPLE 8: Businesses should promote inclusive growth and equitable development**

**Essential Indicators**

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

Not Applicable. As there were no projects that required SIA as per law in the current year.

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

Nil

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



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

### Leadership Indicators

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

Not applicable

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

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

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

No

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:

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:

Not Applicable

6. Details of beneficiaries of key CSR Projects: Please refer Corporate Social Responsibility Annual Report.

### PRINCIPLE 9 Businesses should engage with and provide value to their consumers in a responsible manner

#### Essential Indicators

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

In order to address any customer query, issues and complaints, the Company has separate email id and contact number.

2. Number of consumer complaints in respect of the following

Sl. no	FY 2023 (Previous financial year)		Remarks	FY 2022 (Previous financial year)		Remarks
	Received during the year	Pending resolution at the end of year		Received during the year	Pending resolution at the end of year	
1.	Nil			Nil		



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

	Number	Reasons for recall
Voluntary recalls	Nil	Nil
Forced recalls		

4. 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 :-

Nil.

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

No

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:

Nil.

**Leadership Indicators**

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

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

Not Applicable

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

Not Applicable

4. Provide the following information relating to data breaches:

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

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



