



29th June, 2024

BSE Limited

Corporate Relationship Department
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai – 400 001

Stock Code: 502180

National Stock Exchange of India Limited

Exchange Plaza C-1, G Block,
Bandra Kurla Complex, Bandra (East),
Mumbai– 400 051

Stock Symbol: SHREDIGCEM

Dear Sir / Madam,

Sub. : Business Responsibility and Sustainability Report (BRSR) for the Financial Year 2023-24

Ref. : Regulation 34 (2) (f) of the SEBI (LODR) Regulations, 2015

Please find attached herewith the BRSR forming part of the Annual Report of the Company for the Financial Year 2023-24.

We request you to kindly take the above submission on Record.

Thanking You,

Yours Faithfully,

For SHREE DIGVIJAY CEMENT COMPANY LIMITED

Suresh Kumar Meher
VP (Legal) & Company Secretary

Encl.: As above



SHREE DIGVIJAY CEMENT COMPANY LIMITED

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

SECTION A: GENERAL DISCLOSURES

I. Details of listed entity:

| | | |
|----|--|---|
| 1 | Corporate Identity Number (CIN) | L26940GJ1944PLC000749 |
| 2 | Name of the Listed Entity | Shree Digvijay Cement Company Limited |
| 3 | Year of Incorporation | 1944 |
| 4 | Registered office address | Digvijaygram-361140, Via: Jamnagar, Gujarat, India |
| 5 | Corporate address | Digvijaygram-361140, Via: Jamnagar, Gujarat, India |
| 6 | E-mail | Investors.sdccl@digvijaycement.com |
| 7 | Telephone | (0288) 2344272-2344275 |
| 8 | Website | www.digvijaycement.com |
| 9 | Financial year for which reporting is being done | (FY 2023-24) April 2023 to March 2024 |
| 10 | Name of the Stock Exchange(s) where shares are listed | BSE Limited and National Stock Exchange of India Limited |
| 11 | Paid-up Capital | ₹ 14,740.07 Lakhs |
| 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. Suresh Kumar Meher V.P.(Legal) & Company Secretary Telephone: 0288-2344272 Email: suresh.meher@digvijaycement.com |
| 13 | Reporting boundary- Are the disclosures under this report made on standalone basis (i.e. for the entity) or on Consolidated basis. | The report is prepared on a standalone basis. |

II. Products/Services:

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

| S. No. | Description of Main Activity | Description of Business Activity | Turnover (%) |
|--------|------------------------------|----------------------------------|--------------|
| 1. | Manufacturing | Cement Manufacturing | 98.61% |

15. Product/Services sold by the entity (accounting for 90% of the entity's turnover):

| S. No. | Product/Services | NIC Code | Total turnover contributed (%) |
|--------|------------------|----------|--------------------------------|
| 1. | Cement | 23942 | 98.61% |
| 2. | Other Income | NA | 1.39% |

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 | 1(one) Integrated Cement Plant | 8* | 9 |
| International | Nil | Nil | Nil |

* Including marketing offices.

17. Markets served by the entity:

a. Number of Locations

| Location | Number |
|----------------------------------|--------|
| National (No. of states) | 9 |
| International (No. of Countries) | 3 |

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

The contribution of exports to the total turnover is 0.89%

c. A brief on types of customers

The company has both Commercial Customers (B2B Business) and Private Customers (B2C Business). The customers include trade, non-trade and Governments.

IV. Employees

18. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

| S. No. | Particulars | Total (A) | Males | | Females | |
|---------------------------------------|--------------------------|-----------|---------|---------|---------|---------|
| | | | No. (B) | % (B/A) | No. (C) | % (C/A) |
| EMPLOYEES (OTHER THAN WORKERS) | | | | | | |
| 1. | Permanent (D) | 209 | 201 | 96.17 | 8 | 3.83 |
| 2. | Other than Permanent (E) | 18 | 15 | 83.33 | 3 | 16.67 |
| 3. | Total Employees (D+E) | 227 | 216 | 95.15 | 11 | 4.85 |
| WORKERS | | | | | | |
| 4. | Permanent (F) | 36 | 36 | 100 | 0 | - |
| 5. | Other than Permanent (G) | 360 | 342 | 95 | 18 | 5 |
| 6. | Total Workers (F+G) | 396 | 378 | 95.45 | 18 | 4.55 |

b. Differently abled Employees and workers:

| S. No. | Particulars | Total (A) | Males | | Females | |
|--|---|-----------|---------|---------|---------|---------|
| | | | No. (B) | % (B/A) | No. (C) | % (C/A) |
| DIFERENTLY ABLED EMPLOYEES (OTHER THAN WORKERS) | | | | | | |
| 1. | Permanent (D) | 1 | 1 | - | - | - |
| 2. | Other than Permanent (E) | - | - | - | - | - |
| 3. | Total differently abled Employees (D+E) | - | - | - | - | - |
| DIIFERENTLY ABLED WORKERS | | | | | | |
| 4. | Permanent(F) | - | - | - | - | - |
| 5. | Other than Permanent (G) | 04 | 03 | 75% | 01 | 25% |
| 6. | Total differently abled Workers (F+G) | 04 | 03 | 75% | 01 | 25% |

19. Participation/inclusion/representation of women

| Particular | Total | No. and percentage of Females | |
|----------------------------|-------|-------------------------------|---------|
| | | No. (B) | % (B/A) |
| Board of Directors* | 6 | 1 | 16.67 |
| Key Managerial Personnel** | 2 | - | - |

* Comprising CEO & Managing Director

** Comprising Chief Financial Officer and Company Secretary.

20. Turnover rate for permanent employees and workers

| Particulars | FY 2023-24 | | | FY 2022-2023 | | | FY 2021-22 | | |
|---------------------|------------|--------|--------|--------------|--------|-------|------------|--------|--------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 12.24% | - | 12.24% | 8.17% | - | 8.17% | 11.36% | - | 11.36% |
| Permanent Workers | - | - | - | - | - | - | - | - | - |

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

21. Names of holding/subsidiary/associate companies/joint venture

| S. No. | Name of holding/subsidiary / associate companies/joint ventures(A) | Indicate whether holding/subsidiary /Associate/Joint Venture | % of shares held by listed entity | Does the entity participate in Business Responsibility initiatives of listed entity? |
|--------|--|--|-----------------------------------|--|
| 1. | SDCCL Logistics Limited | Subsidiary | 100 | No |
| 2. | CGE Shree Digvijay Cement Green Energy Private Limited | Associate | 27 | No |

VI. CSR Details:

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

(ii) Turnover (in ₹.): ₹ 80,097.34 Lakhs

(iii) Net worth (in ₹): ₹ 38,120.66 Lakhs

VII. Transparency and Disclosure Compliances:

23. Complaints/Grievances on any of the principles (Principle 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) | 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 | 0 | 0 | - | 0 | 0 | - |
| Investors (other than shareholders) | Yes | 0 | 0 | - | 0 | 0 | - |
| Shareholders | Yes | 9 | 0 | - | 10 | 0 | - |
| Employees and Workers | Yes | 0 | 0 | - | 0 | 0 | - |
| Customers | Yes | 0 | 0 | - | 2 | 0 | - |
| Value Chain Partners | Yes | 0 | 0 | - | - | 0 | - |
| Others | Yes | 0 | 0 | - | 0 | 0 | - |

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.

| 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 (indicate positive or negative implications) |
|--------|----------------------------|--|--|---|---|
| 1. | Community engagement & CSR | Opportunity | <ul style="list-style-type: none"> Increased focus on sustainable community development | <ul style="list-style-type: none"> Enhance scope of existing programmes Greater reach to communities | Positive |
| 2. | Regulatory Compliances | Risk | <ul style="list-style-type: none"> Dynamic Regulatory landscape | <ul style="list-style-type: none"> Adherence to all applicable laws. | Negative |
| 3. | Dialogue & Communication | Opportunity | <ul style="list-style-type: none"> Better positioning in market Low awareness among key stakeholders | <ul style="list-style-type: none"> Communicate sustainability stories to consumers Interactive platforms like digital marketing | Positive |
| 4. | Water ,Efficiency | Risk | <ul style="list-style-type: none"> Ground water depletion | <ul style="list-style-type: none"> Strategic plan to become water neutral. | Negative |
| 5. | Energy & GHG Emissions | Risk & Opportunity | <ul style="list-style-type: none"> Dependency on non-renewable coal-based grid consumption | <ul style="list-style-type: none"> Energy efficient Technologies to reduce Consumption | Risk- Negative Opportunity- Positive |
| 6. | Governance and accounting | Opportunity | <ul style="list-style-type: none"> Influencing policies and procedures for larger good | <ul style="list-style-type: none"> Working closely with the stakeholders | Positive |

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

The National Guidelines for Responsible Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below:

- P 1** Business should conduct and govern themselves with integrity in a manner that is ethical, transparent, and accountable.
- P 2** Business should provide goods and services in a manner that is sustainable and safe.
- P 3** Business should respect and promote the well-being of all employees, including those in their value chains.
- P 4** Business should respect the interests of and be responsive towards all its stakeholders.
- P 5** Business should respect and promote human rights.
- P 6** Business should respect, protect, and make efforts to restore the environment.
- P 7** Business when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
- P 8** Businesses should promote inclusive growth and equitable development.
- P 9** Businesses should engage with and provide value to their consumers in a responsible manner.

| Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 |
|--|---|-----|-----|-----|-----|-----|-----|-----|
| Policy and management processes | | | | | | | | |
| 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 |
| b) Has the policy been approved by the Board? | Yes | Yes | Yes | | | | | |
| c) Web-link of the policies | https://www.digvijacement.com/policeis | | | | | | | |
| 2. Whether the entity has translated the policy into procedure (Y/N) | Yes | Yes | Yes | | | | | |
| 3. Do the enlisted policies extend to your value chain partners | 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. | All the policies are in comparable with the best practices in the industry. The policies are based on prescribed principles, conformance to the spirit of international standards like ISO 14001, ISO 145001, GRI-standards, wherever relevant and applicable. | | | | | | | |
| 5. Specific commitments, goals and targets set by the entity with defined timelines, if any | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| | Please refer to the report to other sections of Board report including Corporate Governance Report | | | | | | | |
| 6. Performance of the entity against specific commitments, goals, and targets along with reasons in case the same are not met | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| | Please refer to the report to other sections of Board report including Corporate Governance Report | | | | | | | |

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure).
Please refer to the Annexure to Management Discussion and Analysis Report (MDA) forming part of the Annual Report.
8. Details of highest authority responsible for implementation and oversight of the Business Responsibility Policy.
Mr. Ramanujan Krishnakumar -CEO & Managing Director
Mr. Vikas Kumar-CFO, and
Mr. Suresh Kumar Meher-V. P (Legal) & Company Secretary.
E-mail: suresh.meher@digvijacement.com
9. Does the entity have a specified committee of the Board/Director responsible for decision making on sustainability related issues? Yes/No. If yes, provide details.
Yes. The Committee of Directors comprising of 3 Board members, vested with responsibility for decision making on sustainability and other related issues. The Committees with well-defined responsibilities oversee the governance at Shree Digvijay Cement.
The targets related to environmental, social and governance KPI is part of the KRA of senior management. The business responsibility performance of the Company is assessed by the aforesaid executives. Overall performance is assessed annually by the Board.

10. Details of Review by 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 | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-Compliances | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Y/N). If yes, provide the name of the agency

| P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|----|----|----|----|----|----|----|----|
| Yes, the Company has third party certified management systems, Policies also undergo third party certification. Further the policies are evaluated from time to time and updated whenever required. | | | | | | | | |
| ESG Policy is implemented with the help of independent external agency and review/ evaluation of the implementation and working of the policy take place by such agency on regular intervals. | | | | | | | | |

12. If answer to question (1) is No i.e not all the 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) | | | | | | | | | |
| | | | | | | | | | |
| 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/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 | | | | | | | | | |
| | | | | | | | | | |

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURES

PRINCIPLE 1

Business should conduct and govern themselves with integrity, and in a manner that is ethical, Transparent and Accountable.

ESSENTIAL INDICATORS

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

| Segment | Total number of training and awareness programmes held | Topics/ Principles covered under the training and its impact | % of persons in respective category covered by the awareness programmes |
|-----------------------------------|--|--|---|
| Board of Directors | 3 | <ul style="list-style-type: none"> Updates on ESG initiatives Updates on various policies and procedures, code of conduct alongwith Anti-Bribery, Anti-trust, Conflict of Interest, other codes and policies, role & responsibility of Directors and Committees. <p>The Board members has been updated with the above and the underlying principles thereby adding values.</p> | 100% |
| Key Managerial Personnel | 7 | In addition to the above, regulatory updates, safety, compliance & awareness programs. | 100 |
| Employees other than BOD and KMPs | 62 | Compliance and Awareness Programmes, well-being Programmes, regulatory updates, safety, ESG, compliance, safety, ESG, Behavioural and Technical Programmes/training. | 100% |
| Workers | 21 | | 100% |

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

Monetary

| Particulars | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount | Brief of the case | Has an appeal been preferred? (Yes/No) |
|-----------------|-----------------|---|--------|-------------------|--|
| Penalty/fine | - | - | NIL | - | - |
| Settlement | - | - | NIL | - | - |
| Compounding fee | - | - | - | - | - |

Non-Monetary

| Particulars | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Brief of the case | Has an appeal been preferred? (Yes /No) |
|--------------|-----------------|---|-------------------|---|
| Imprisonment | - | - | NIL | - |
| Punishment | - | - | NIL | - |

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

| Case Details | Name of the regulatory/enforcement agencies/judicial institutions |
|----------------|---|
| Not applicable | 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 policy is available on the Company's weblink - <https://www.digvijaycement.com/policies/>

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

| Particulars | FY 2023-24 | FY 2022-23 |
|-------------|------------|------------|
| Directors | Nil | Nil |
| KMPs | Nil | Nil |
| Employees | Nil | Nil |
| Workers | Nil | Nil |

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

| Particulars | 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 | - | NIL | - |
| Number of complaints received in relation to issues of Conflict of Interest of KMPs | NIL | - | NIL | - |

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 of the Principles during the financial year.**

| | |
|--|--|
| Total number of awareness programmes held: | 8 |
| Topics/Principles covered under the training | - Policies of the Company - Usage of Company's systems & processes for trouble free and ease of operations. |
| Percentage of value chain partners covered (by value of business done with each partner) under the awareness programmes. | 100% |

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

Yes, the Company has the Conflict of Interest Policy as well as the code of conduct for the Board and senior management pursuant to Regulation 17(5) (a) of SEBI Listing Regulations; as well as for the employees of the Company and its subsidiaries. Refer to the corporate governance section of the report for more details.

PRINCIPLE 2

Business should provide goods and services in a manner that is sustainable and safe.

ESSENTIAL INDICATORS

- Percentage of R & D and capital expenditure 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 improvement in environmental and social impacts |
|-------|------------|------------|---|
| R & D | Nil | Nil | -- |
| Capex | ₹ 11.52 Cr | ₹ 1.96 Cr | <ol style="list-style-type: none"> Mobile Road Sweeping Equipment & truck mounted vacuum cleaning Equipment. Installation of Primary shredder, feeding equipment for Pre-processing and co-processing to improve the overall Thermal Substitution Rate (TSR) to 7% from existing 4%. Road infrastructure development as part of Environmental Clearance (EC) for raw material handling area. Replacement of Medium voltage variable frequency drive (MV VFD) of PG Bag House. New Process Bag Filter for cement mill venting. Replacement of cooler ESP chimney as per legal requirement. Shed of clinker transport belts (Belts no. 16, 17, 18, 19 & 20) CT3 Belt with Air Slide Bucket elevator Preparatory Jobs CT2 & CT3 CT2 Airslide & Bucket Elevator Cement Transport. |

- Does the entity have procedures in place for sustainable sourcing?**

Yes

- If yes, what percentage of inputs were sourced sustainably?**

100% of our inputs are sourced sustainably.

The Company follows sustainable procurement practices as per its Procurement Policy. Company source materials to optimize distance and time travelled by raw materials and to reduce fuel consumption as well as emissions. Our procurement practices facilitate optimum utilisation of raw materials, recycling of waste and efficient logistics operations, focusing on sustainability.

- Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life, for:**

- Plastics (including packaging)
- E-waste
- Hazardous waste
- other waste

Cement manufacturing process does not generate any by-product/waste as such. The plant is a zero-waste generator. The Company utilises wastes of other industries like steel plants, power plants and other chemical plants as additives in cement manufacturing and thus contributes to sustainable development. Company is collecting waste plastic from municipalities and industries to co-process in manufacturing process.

During the year, 24,013.86 MT of wastes co-processed in kiln as Alternative Fuel and Raw Materials (AFR).

4. Whether extended producer responsibility is applicable to the entity's activities. If Yes, Whether the waste collection plan is in line with the extended producer responsibility plan submitted to pollution control boards? If not, provide the steps taken to address the same.

Yes, Extended Producer Responsibility (EPR) is applicable to our facility and our waste collection plan is in line the EPR submitted to pollution control boards.

LEADERSHIP INDICATORS

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

| NIC Code | Name of the product/ service | % of total turnover contributed | Boundary for which the life cycle perspective/ assessment was conducted | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/No) If yes, provide the web-link |
|----------|------------------------------|---------------------------------|---|---|--|
| | | | Nil | | |

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 |
|---------------------------|-----------------------------------|--------------|
| Nil | | |

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 |
| Fly ash | | |
| Gypsum-chemical | 15.16% | 15% |
| Gypsum-PP mould | | |
| Copper slag | | |

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:

| Particulars | FY 2023-24 | | | FY 2022-23 | | |
|--------------------------------|------------|----------|-----------------|------------|----------|-----------------|
| | Re-Used | Recycled | Safely Disposed | Re-Used | Recycled | Safely Disposed |
| Plastics (including packaging) | | | | | | |
| E-waste | | | | | | |
| Hazardous waste | | | | | | |
| Other waste | | | | | | |

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

| Indicate product category | Reclaimed products and their packaging materials as % of total products sold in respective category |
|---------------------------|---|
| | 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) | Health Insurance | | Accident Insurance | | Maternity Benefits | | Paternity Benefits | | Day Care facilities | |
|---------------------------------------|------------|------------------|------------|--------------------|------------|--------------------|----------|--------------------|------------|---------------------|----------|
| | | No. B | No. B/A | No. C | No. C/A | No. D | No. D/A | No. E | % E/A | No. F | % F/A |
| Permanent Employees | | | | | | | | | | | |
| Male | 201 | 201 | 100 | 201 | 100 | - | - | 6 | 100 | - | - |
| Female | 8 | 8 | 100 | 8 | 100 | - | - | - | - | - | - |
| Total | 209 | 209 | 100 | 209 | 100 | - | - | 6 | 100 | - | - |
| Other than Permanent employees | | | | | | | | | | | |
| Male | 15 | - | - | - | - | - | - | - | - | - | - |
| Female | 3 | - | - | - | - | - | - | - | - | - | - |
| Total | 18 | - | - | - | - | - | - | - | - | - | - |

B. Details of measures for the well-being of workers

| Category | Total (A) | Health Insurance | | Accident Insurance | | Maternity Benefits | | Paternity Benefits | | Day Care facilities | |
|-------------------------------------|------------|------------------|----------|--------------------|------------|--------------------|----------|--------------------|----------|---------------------|----------|
| | | No. B | % B/A | No. C | No. C/A | No. D | % D/A | No. E | % E/A | No. F | No. F/A |
| Permanent Workers | | | | | | | | | | | |
| Male | 36 | - | - | 36 | - | - | - | - | - | - | - |
| Female | - | - | - | - | - | - | - | - | - | - | - |
| Total | 36 | - | - | 36 | - | - | - | - | - | - | - |
| Other than Permanent workers | | | | | | | | | | | |
| Male | 342 | - | - | 342 | 100 | - | - | - | - | - | - |
| Female | 18 | - | - | 18 | 100 | - | - | - | - | - | - |
| Total | 360 | - | - | 360 | 100 | - | - | - | - | - | - |

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

| Benefits | Current FY 2023-24 | | | Previous 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 | No. of employees covered as a % of total employees | No. of workers covered as a % of total workers | Deducted and deposited with the authority |
| PF | 100 | 100 | - | 100 | 100 | - |
| Gratuity | 100 | 100 | - | 100 | 100 | - |
| ESI | NA | NA | NA | NA | NA | NA |
| Others-Super annuation/NPS | 13 | - | Yes | 16 | -- | 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.

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

Yes.

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

| Gender | Permanent Employees | | Permanent Workers | |
|--------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male | Not Applicable | Not Applicable | Not Applicable | Not Applicable |
| Female | Not Applicable | Not Applicable | Not Applicable | Not Applicable |
| Total | Not Applicable | Not Applicable | Not Applicable | Not Applicable |

6. The Company has parental leave applicable as per The Maternity Benefit Act and Rules. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? (Yes/No) If yes, give details of the mechanism in brief.

| | |
|---------------------------------------|--|
| Permanent workers | Yes- Any aggrieved worker can record their grievance online in the HRMS self-service to the Unit/ Functional/ Corporate Functional/HR head in the prescribed format |
| Other than permanent workers | |
| Permanent employees | Yes- Any aggrieved employee can record their grievance online in the HRMS self-service to the Unit/ Functional/ Corporate Functional/HR head in the prescribed format. |
| Other than permanent employees | |

7. Membership of employees and worker in associations 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) | % of 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) | % of D/C |
| Total Permanent employees | No permanent employees are part of any association or Union. | | | | | |
| 1. Male | - | - | - | - | - | - |
| 2. Female | - | - | - | - | - | - |
| Total Permanent Workers | 36 | 28 | 78 | 51 | 38 | 75 |
| 1. Male | 36 | 28 | 78 | 51 | 38 | 75 |
| 2. Female | - | - | - | - | - | - |

8. Details of training given to employees and workers:

| Category | FY 2023-24 | | | | | FY 2022-23 | | | | |
|------------------|------------|-------------------------------|-------------|----------------------|------------|------------|-------------------------------|------------|----------------------|------------|
| | Total (A) | On Health and safety measures | | On skill Upgradation | | Total (D) | On Health and safety measures | | On Skill Upgradation | |
| | | No.B | %(B/A) | No. C | %(C/A) | | No. E | No. E/D | No.F | %(F/D) |
| EMPLOYEES | | | | | | | | | | |
| Male | 201 | 201 | 100% | 186 | 93% | 198 | 138 | 70% | 150 | 76% |
| Female | 8 | 8 | 100% | 8 | 100% | 5 | 5 | 100% | 5 | 100% |
| Total | 209 | 209 | 100% | 194 | 93% | 203 | 143 | 68% | 155 | 76% |
| WORKERS | | | | | | | | | | |
| Male | 36 | 20 | 55% | 22 | 61% | 51 | 21 | 41% | 26 | 51% |
| Female | 0 | 0 | 0 | 0 | 0 | - | - | - | - | - |
| Total | 36 | 20 | 55% | 22 | 61% | 51 | 21 | 41% | 26 | 51% |

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

| Category | FY 2023-24 | | | FY 2022-23 | | |
|------------------|------------|------------|-------------|------------|------------|-------------|
| | Total (A) | No.(B) | %B/A | Total (C) | No. (D) | %D/C |
| EMPLOYEES | | | | | | |
| Male | 201 | 201 | 100% | 185 | 185 | 100% |
| Female | 8 | 8 | 100% | 5 | 5 | 100% |
| Total | 209 | 209 | 100% | 190 | 190 | 100% |
| WORKERS | | | | | | |
| Male | 36 | 36 | 100% | 51 | 51 | 100% |
| Female | - | - | - | - | - | - |
| Total | 36 | 36 | 100% | 51 | 51 | 100% |

10. Health and safety management system

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

Yes. All locations are certified for Occupational Health and Safety Management System. The management system covers all employees, workers and interested party's health and safety at each certified location. The system includes everything from planning to developing strategies and procedures, as well as monitoring and analysing data and improving it continually. The company is ISO 45001 Certified.

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

Following systems / processes are used:

- Tool box talk
- Site safety observation tour by employee
- Work Permit System
- Hazard Identification & Reporting
- Risk Assessment and Mitigation Measures
- Periodic Safety Audits

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

Yes. The process is available at all the locations. The Processes include direct interaction with controller or safety officer, suggestion box approaching the Safety Committee.

- d) Do the employees/workers of the entity have access to non-occupational medical and healthcare services? (Y/N)

Yes. Available in all the locations to the employees through medical insurance and other medical facilities. Annual Health Check-up is also done.

11. Details of safety related incidents:

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

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

- Reporting of near miss incident
- Conducting safety observation rounds
- Refresher training of all standards
- Exhibiting highest standards of corporate behaviour towards its employees, consumers, and the society in which the company operates.
- Developing, introducing and maintaining systems across the Company to meet the Company's standards, as well as statutory requirements for ensuring Safety and Health of the employees and protection of environment.
- Celebrating Safety Week and conducting various competitions to encourage the people for safe working.
- Eradication of hazards from the system.

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

| | FY 2023-24 | | Remarks | FY 2022-23 | | Remarks |
|--------------------|-----------------------|---|---------|-----------------------|---|---------|
| | Filed during the year | Pending resolution at the end of the year | | Filed during the year | Pending resolution at the end of the year | |
| Working Conditions | - | - | | - | - | |
| Health and Safety | - | - | | - | - | |

14. Assessments for the year:

| Particulars | % of your plants/offices that were assessed (by the entity or statutory authorities or third parties) |
|-----------------------------|---|
| Health and Safety Practices | 100% by the Company, 90% by third party |
| Working Conditions | 100% by the Company, 90% by third party |

15. Provide details of any corrective actions 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.

No significant risk/concern was reported on health, safety and working conditions, hence no corrective action taken.

LEADERSHIP INDICATORS

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

- A) Employees- Yes (Employees Deposited Linked Insurance, Group Personal Accident policy and Group Term Policy)
- B) Workers-Yes (Employees Deposited Linked Insurance, Group Personal Accident policy and Group Term Policy)

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

Company's compliance system and process ensured timely compliance and payment of statutory dues by the value partners. It is also monitored through internal audit and internal process and control.

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

| | Total no. of affected employees/ workers | | No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment | |
|-----------|--|------------|---|------------|
| | FY 2023-24 | FY 2022-23 | FY 2023-24 | FY 2022-23 |
| Employees | NIL | NIL | NIL | NIL |
| Workers | NIL | NIL | NIL | NIL |

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

Yes

5. Details on assessment of value chain partners:

| | % of value chain partners (by value of business done with such partners) that were assessed |
|-----------------------------|---|
| Health and safety practices | 100% of our vendors are educated on our various policies and statutory obligation during the vendor induction process and while signing contracts/ Work Orders Agreement. |
| Working Conditions | |

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

Not Applicable

PRINCIPLE 4

Business should respect the interests of and be responsive to all its stakeholders.

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

We consider individuals, groups, institutions or entities that contribute to shaping our business that add value or constitute a core part of the business value chain as key stakeholders. Our stakeholders are both internal and external and direct as well as indirect. Our key stakeholders include employees, investors, suppliers and partners, customers, government authorities and the community.

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

| Stakeholder Group | Whether identified as Vulnerable & Marginalised Group (Yes/No) | Channels of communication | Frequency of engagement of (Annually/Half yearly/ Quarterly/ others-specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|---------------------------------------|--|--|--|---|
| Investors | No | Mails/ Press Releases/ Virtual Meetings | Quarterly, half yearly, Annually, and when needed | Announcing the financial results, annual reports, general meetings, encouraging shareholders to exercise their voting rights in shareholders meeting. |
| Distributors | No | Emails/ Physical | Need-based | Direct interaction |
| Customers | No | Physical/digital | Need-based | Direct interaction |
| Employees | No | Emails/ notices/ SOPs Through other communication mechanism | Daily | Follow-up for SOPs and compliances with policies of the company. |
| Local community | No | Directly or through CSR | Need-based | For CSR activities to fulfil needs of society/ communities |
| Suppliers | No | Emails/ Virtual meetings | Frequent | Purchase of machines, consumables, packing materials etc. |
| Contractors | No | Emails/ Virtual meetings | Frequent | Purchasing of raw materials, liaisoning of regarding |
| Government and Regulatory Authorities | No | Annual report and regulatory filings | Annually / Quarterly / Monthly and as and when required | Good governance practice; community engagement; regulatory compliance; environmental initiatives. |

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

The Company has constituted following committees of which Board Members are a part to address stakeholders' concern.

- a. **Audit Committee:** The committee is entrusted with the Business, Economic and Environmental responsibilities of the organization. The Audit Committee supervises the Company's financial reporting and disclosures ensuring timeliness and compliance with regulatory requirements.
- b. **Nomination and Remuneration Committee:** The committee recommends suitable persons for the post of Directors, Key

Managerial Personnel and their remuneration. The Board of Directors considers their recommendation and seek the approval of the shareholders for the appointment of Directors. This committee also lays down performance evaluation criteria for Independent Directors based on expertise and value offered and attendance at committee meetings.

- c. **Stakeholders Relationship Committee:** This committee oversees the timely and appropriate resolution of investor grievances. Members of this committee also formulate policies to service this stakeholder group.
 - d. **Risk Management Committee:** The committee is responsible for reviewing and evaluating all business risks identified by the Company's management, including those pertaining to the environment. Members of this committee oversee the formulation of the Company's Risk Management Policy and also provide strategic direction to minimize potential risks. They also oversee the establishment, implementation and monitoring of the organization's risk management system.
 - e. **CSR Committee:** The Committee is entrusted with the social responsibility obligations of the Company. This committee is responsible for developing and modifying the organization's CSR policy, as well as for identifying the CSR plans, programs and activities to undertake. The monitoring of CSR projects implemented including the financials is in the purview of this committee.
 - f. **Executive Committee on CSR:** This committee is responsible for assessing, identifying the CSR needs and executing the activities & projects as per CSR Plans. Committee is also responsible for impact assessment.
 - g. **Committee of Directors:** This committee is responsible for routine and day to day business matters including on sustainability and ESG related activities as per Implementation Plans.
2. **Whether stakeholders consultation is used to support the identification and management of environmental and social topics (Yes/No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

Yes. The stakeholders consultation is used to support the identification and management of environmental and social topics of importance. The formulation of the Company Policies pertaining to Environmental and Social have been a result of continuous interaction with the government regulatory Authorities, Distributors, Suppliers and the local community.

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

Digvijay Cement always consciously acts as a responsible corporate citizen and engages with the marginalized and vulnerable sections of our society. Our major engagement channels are with communities benefitting from our CSR interventions. We engage with local communities and self-governed bodies frequently through need assessment other participatory methods to understand their needs and impact of our CSR intervention. In addition, we also engage with our dealer network and other influencers such as masons, construction workers and masons through various attractive loyalty programmes and rewards systems. We have also provided essential support and relief to our vulnerable stakeholders, communities, masons, needy people etc. Please refer to CSR Report for more details.



PRINCIPLE 5

Business 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 | | % (D/C) |
|--------------------------------|------------|--|------------|------------|--------------------------------------|------------|
| | Total A | No. of employees / workers covered (B) | % (B/A) | Total C | No. of employees/ workers covered(D) | |
| EMPLOYEES | | | | | | |
| 1 Permanent | 209 | 150 | 72% | 190 | 138 | 73% |
| 2 Other than Permanent (E) | - | - | - | - | - | - |
| 3 Total Employees (D+E) | 209 | 150 | 72% | 190 | 138 | 73% |
| WORKERS | | | | | | |
| 4 Permanent | 36 | 22 | 61% | 51 | 21 | 41% |
| 5 Other than Permanent (G) | 360 | 0 | 0 | 357 | - | - |
| 6 Total Workers (F+G) | 396 | 22 | 61% | 408 | 21 | 41% |

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

| Category | Current FY 2023-24 | | | | | Previous 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 | No. B/A | No. C | %(C/A) | | No. E | %(E/D) | No. F | %(F/D) |
| EMPLOYEES | | | | | | | | | | |
| Permanent | 209 | - | - | 209 | 100% | 190 | - | - | 190 | 100% |
| Male | 201 | - | - | 201 | 100% | 185 | - | - | 185 | 100% |
| Female | 8 | - | - | 8 | 100% | 5 | - | - | 5 | 100% |
| Other than Permanent | 18 | - | - | - | - | 17 | - | - | - | - |
| Male | 15 | - | - | - | - | 15 | - | - | - | - |
| Female | 3 | - | - | - | - | 2 | - | - | - | - |
| WORKERS | | | | | | | | | | |
| Permanent | 36 | - | - | 36 | 100% | 51 | - | - | 51 | 100% |
| Male | 36 | - | - | 36 | 100% | 51 | - | - | 51 | 100% |
| Female | - | - | - | - | - | - | - | - | - | - |
| Other than Permanent | 360 | 360 | 100% | - | - | 357 | 357 | - | - | - |
| Male | 342 | 342 | 100% | - | - | 343 | 343 | - | - | - |
| Female | 18 | 18 | 100% | - | - | 14 | 14 | - | - | - |

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

| Particulars | Male | | Female | |
|----------------------------------|--------|--|--------|---|
| | Number | Median remuneration/ salary/wages (in ₹) of respective category [@] | Number | Median remuneration/ salary/wages of respective category [@] |
| Board Of Directors | 5 | 18,00,000 | 1 | - |
| Key Managerial Personnel* | 3 | 70,91,299 | 0 | 0 |
| Employees other than BOD and KMP | 197 | 10,34,065 | 8 | 11,05,946 |
| Workers | 36 | 6,20,782 | 0 | 0 |

[@] Median remuneration of all the employees of the Company as on 31st March, 2024 is ₹ 9,24,793/- for 245 employees.

*Including CEO & Managing Director. Salary excludes perquisites values arising out of exercise of stock options.

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, all our operations are strictly monitored for human rights impacts as per Company's internal risk procedures. The human rights issues and impacts are overseen by the management. We have dedicated committees such as Conduct Committee, Canteen Committee, Safety Committee and Internal Complaints Committee, which acts as the focal point on this.

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

The Company has various policies and mechanisms in place which allows stakeholders to report issues on human rights violations. The details are also mentioned in our whistle blower policy. Senior Management team is directly responsible for setting up the mechanism and addressing human rights impact related risk elimination.

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

| | Current FY 2023-24 | | | Previous FY 2022-23 | | |
|--|-----------------------|---|---------|-----------------------|---|---------|
| | Filed during the year | Pending resolution at the end of the year | Remarks | Filed during the year | Pending resolution at the end of the year | Remarks |
| Sexual Harassment | - | - | - | - | - | - |
| Discrimination at workplace | - | - | - | - | - | - |
| Child labour | - | - | - | - | - | - |
| Forced labour/ Involuntary labour | - | - | - | - | - | - |
| Wages | - | - | - | - | - | - |
| Other than human rights related issues | - | - | - | - | - | - |

There were no complaints received by the company on the above matter during the year 2023-24.

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

All complaints received are maintained anonymous. Investigations are carried thoroughly by Committee on receipt of complaint. It is ensured that all necessary procedures are followed appropriately as per applicable policies.

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

Yes. The Company has defined process and set guidelines while finalizing contract inter-alia, to take care of human rights issues. In addition, internal control mechanisms exist to ensure human rights due diligence.

9. Assessments for the year:

| Particulars | % of your plants and offices that were assessed (by entity or statutory authorities or third parties) |
|-----------------------------|---|
| Child Labour | 100% |
| Forced/involuntary labour | 100% |
| Sexual harassment | 100% |
| Discrimination at workplace | 100% |
| Wages | 100% |

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

Not applicable

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

Not Applicable

2. Details of the scope and coverage of any Human rights due-diligence conducted. The company has internal control mechanisms to ensure human rights due diligence.

No third party due diligence conducted for Human Right in the current financial year.

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, as per legal requirements.

4. Details on assessment of value chain partners:

| Particular | Percentage of value chain partners (by value of business done with such partners) that were assessed |
|----------------------------------|--|
| Sexual Harassment | 100% all the vendors who are having business in our business premises are educated on our various policies and statutory obligation. |
| Discrimination at workplace | |
| Child Labour | |
| Forced Labour/Involuntary Labour | |
| Wages | |
| Others – please specify | |

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

Not Applicable

PRINCIPLE 6:

Business 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 (In Gigajoules - GJ) | FY 2023-24 (GJ) | FY 2022-23(GJ) |
|--|-----------------|----------------|
| Total electricity consumption(A) | 396,000 | 372,000 |
| Total fuel consumption(B) | 3,419,000 | 3,379,000 |
| Energy consumption through other sources(C) | 177,000 | 55,000 |
| Total energy consumption (A+B+C) | 3,992,000 | 38,06,000 |
| Energy intensity per rupee of turnover (Total energy consumption /turnover in rupees) in million INR | 0.50 | 0.56 |

2. Does the entity have any sites/facilities identified as designated consumers under the performance, Achieve and Trade (PAT) Scheme of the government of India? (Yes/No). 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.

Yes

We are designated consumers and we have successfully completed two assessment years & MNV Audits in the Financial year 2014-15 and 2018-19. We have over achieved the targets given by the Bureau of Energy Efficiency (BEE) in both the assessments years. Details of 2018-19 are as under:

| Year | Target (TOE/t Cement) | Achieved (TOE/t Cement) | Escerts (BEE) |
|---------|-----------------------|-------------------------|---------------|
| 2018-19 | 0.1048 | 0.1003 | 4370 |

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 | | |
| 1. Surface water | | |
| 2. Groundwater | 60,060 KL | 51,570 kl |
| 3. Third party water | | |
| 4. Seawater/desalinated water | | |
| 5. Others | | |
| Total volume of water withdrawal | 60,060 KL | 51,570 kl |
| Total volume of water consumption | 60,060 KL | 51,570 kl |
| Water intensity per rupee of turnover | - | - |
| Water intensity per tonne of cement (Ltr/ton) | 44.55 | 40.40 |

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

Our manufacturing unit has mechanism to become Zero Liquid Discharge. All the water, which is withdrawn, is used for process requirement which evaporates in the system and residual water is recycled for cooling of equipment, for water sprinkling, for green belt development, etc. No effluent is generated during manufacturing process.

5. 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/Nm3 | 340.7 | 355 |
| SOx | mg/Nm3 | 15.5 | 40 |
| Particulate matter | mg/Nm3 | 42 | 43 |
| Persistent Organic Pollutants (POP) | | NA | NA |
| Volatile Organic Compounds (VOC) | | NA | NA |
| Hazardous Air Pollutants (HAP) | | NA | NA |
| Others-specify | | NA | - |

6. 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 ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 8,67,201 | 8,37,176 |
| Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 36,620 | 29,450 |
| Total Scope 1 and Scope 2 emissions (kg/t cem) | Kg CO ₂ / t cement | 674 | 680 |

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

Yes, We are continuously working on activities to reduce green house gas emission on sustainable basis through various initiatives.

For Scope 1 reduction we have installed Primary and Secondary Shredder system to handle AFR on effective manner and further reduce fossil fuel consumption. This will further increase our TSR to 7%.

For Scope 2 reduction, we have waste heat recovery system in place and also have wind mills as part of renewable energy. Additionally, we have entered a Hybrid Power (Solar + Wind) agreement to further increase renewable energy. Our expected total renewable energy consumption through this effort will reach to > 50% of total electrical consumption.

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

| Parameter | FY 2023-24 | FY 2022-23 |
|---|------------|------------|
| Plastic waste (A) | - | - |
| E-waste(B) | - | - |
| Bio-medical waste(C) | - | - |
| Construction and Demolition waste(D) | - | - |
| Battery Waste(E) | - | - |
| Radioactive waste (F) | - | - |
| Other hazardous waste. Please specify if any. (G) | - | - |
| Other non-hazardous waste generated (H). Please specify | - | - |
| Total (A+B+C+D+E+F+G+H) | - | - |

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

| Category of waste | FY 2023-24 | FY 2022-23 |
|------------------------------|------------|------------|
| 1. Recycled | - | - |
| 2. Re-used | - | - |
| 3. Other recovery operations | - | - |
| Total | - | - |

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

| Category of waste | FY 2023-24 | FY 2022-23 |
|------------------------------|------------|------------|
| 1. Incineration | - | - |
| 2. Landfilling | - | - |
| 3. Other disposal operations | - | - |
| Total | - | - |

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

| Type of waste | Disposal practice |
|---|--|
| Dust collection from cement plant pollution control equipment | Being totally recycled/re-utilised in the respective circuits to make it as a part of the product of the respective section. |
| Sludge collected from Sewage Treatment Plant | Being used as manure in greenbelt activities |
| Colony garbage | By Vermi-composting and compost is being used for greenbelt activities as manure, in place of chemical fertilizers |
| MS scrap | Being sold to local vendors |
| Used Lubricants | Used oil is utilized in lubrication of Co-processed in Kiln |
| Used hi-chrome grinding media/special casting | Disposed through authorized agencies. |
| E-waste | Disposed through authorized agencies. |
| Bio-medical waste within premise | Bio-medical waste from OHC is being regularly collected by pollution control board authorized agent. |

10. 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. | Locations of offices /operations | Types of operations | Whether the conditions of environmental approval/clearance are complied with? (Yes/No). If no, reasons thereof and corrective actions taken? |
|----------------|----------------------------------|---------------------|--|
| Not Applicable | | | |

11. 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 the project | EIA Notification No. | Date | Whether conducted by independent external agency? (Yes/No) | Results communicated in public domain (Yes/No) | Relevant web-link |
|---|---|----------|--|--|---|
| Jodhpur Block Limestone Mining Project comprising of Area 36.09.70 Ha | EIA Notification, 2006, vide number S.O.1533 (E) and its amendments thereof | May 2023 | Yes | Yes | https://parivesh.nic.in |

12. 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 (Yes/No)? If not, provide details of all such non-compliances, in the following format:

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

LEADERSHIP INDICATORS

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

| Parameter | FY 2023-24(GJ) | FY 2022-23(GJ) |
|---|------------------|------------------|
| From renewable sources | | |
| Total electricity consumption (A) | 142,000 | 143,000 |
| Total fuel consumption (B) | - | - |
| Energy consumption through other sources (C) | - | - |
| Total energy consumed from renewable sources (A+B+C) | 142,000 | 143,000 |
| From non-renewable sources | | |
| Total electricity consumption (D) | 254,000 | 229,000 |
| Total fuel consumption (E) | 3,419,000 | 3,379,000 |
| Energy consumption through other sources (F) | 177,000 | 55,000 |
| Total energy consumed from non-renewable sources (D+E+F) | 3,850,000 | 3,664,000 |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency : Not Applicable

2. Provide the following details related to water discharged.

| Parameter | FY 2023-24 | FY 2022-23 |
|---|----------------|----------------|
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) To Surface water | | |
| - No treatment | Not Applicable | Not Applicable |
| - With treatment – please specify level of treatment | Not Applicable | Not Applicable |
| (ii) To Groundwater | | |
| - No treatment | Not Applicable | Not Applicable |
| - With treatment – please specify level of treatment | Not Applicable | Not Applicable |
| (iii) To Seawater | | |
| - No treatment | Not Applicable | Not Applicable |
| - With treatment – please specify level of treatment | Not Applicable | Not Applicable |
| (iv) Sent to third-parties | | |
| - No treatment | Not Applicable | Not Applicable |
| - With treatment – please specify level of treatment | Not Applicable | Not Applicable |
| (v) Others | | |
| - No treatment | Not Applicable | Not Applicable |
| - With treatment – please specify level of treatment | Not Applicable | Not Applicable |
| Total water discharged (in kilolitres) | | |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency : Not Applicable

3. 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) | | |
| (i) Surface water | - | - |
| (ii) Groundwater | 60,060 KL | 51,570 kl |
| (iii) Third party water | - | - |
| (iv) Seawater / desalinated water | - | - |
| (v) Others | - | - |
| Total volume of water withdrawal (in kilolitres) | 60,060 KL | 51,570 kl |
| Total volume of water consumption (in kilolitres) | 60,060 KL | 51,570 kl |
| Water intensity per rupee of turnover (Water consumed / turnover) | - | - |

| Parameter | FY 2023-24 | FY 2022-23 |
|---|----------------|----------------|
| Water intensity per tonne of cement (Ltr/ton) | 44.55 | 40.40 |
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) Into Surface water | | |
| - No treatment | Not Applicable | Not Applicable |
| - With treatment please specify level of treatment | Not Applicable | Not Applicable |
| (ii) Into Groundwater | | |
| - No treatment | Not Applicable | Not Applicable |
| - With treatment please specify level of treatment | Not Applicable | Not Applicable |
| (iii) Into Seawater | | |
| - No treatment | Not Applicable | Not Applicable |
| - With treatment please specify level of treatment | Not Applicable | Not Applicable |
| (iv) Sent to third-parties | | |
| - No treatment | Not Applicable | Not Applicable |
| - With treatment please specify level of treatment | Not Applicable | Not Applicable |
| v) Others | | |
| - No treatment | Not Applicable | Not Applicable |
| - With treatment please specify level of treatment | | Not Applicable |
| Total water discharged (in kilolitres) | | |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Not Applicable

4. 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 CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available) | Metric tonnes of CO ₂ equivalent | 3299.76 | - |
| Total Scope 3 emissions per rupee of turnover | | - | - |
| Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity | kg CO ₂ / t cem | 2.5 | - |

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency : Not Applicable

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

Not Applicable

6. 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. | Initiatives undertaken | Details of the initiative(Web-link, if any, may be provided along with summary) | Outcome of the initiative |
|---------|--|---|--|
| 1 | Reduction in fossil fuel Improvement in TSR. | Installation of Primary shredder, feeding equipment for pre-processing and co-processing to improve the overall TSR to 7% from existing 4%. | Increased use of AFR resulted in TSR% improvement from 4% to 4.93% (Best achieved 7.9% in Oct'23 & average 4.93%). |

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

Yes. We have business continuity and disaster management plan is in place. The plan is targeted to contain the incident, minimize casualties and prevent further injuries, migratory measures, quick and streamlined relief and rescue operation without unnecessary delay, speed up restoration of normalcy and ensure each member of the emergency operation including response team and employees are aware of their role in emergency. It is critical also to ensure the site's management system is designed to manage these risks. This can be achieved by:

- Increasing awareness and ensuring all workers are aware of the hazards in their workplace.
- Identifying areas where there is uncertainty about safety.
- Implementing controls to eliminate risk, or if elimination is not possible, reduce the risk to as low as is reasonably practicable.
- Monitoring implementation by inspecting & auditing controls to ensure they're working as expected.

Moreover, with respect to Business continuity, we have adequate mines reserve to continue the business. All our manufacturing units as having Factory Licence and Regulatory Approvals.

8. 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.

Value chain partners have not been assessed for environmental Impacts. This process will be initiated in the coming years.

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

Value chain partners have not been assessed for environmental Impacts. This process will be initiated in the coming years.

PRINCIPLE 7

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

ESSENTIAL INDICATORS

- Number of affiliations with trade and industry chambers/associations.
6 affiliations.
 - 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 trade and industry chambers/associations | Reach of trade and industry chambers/ associations |
|-------|--|--|
| 1 | Cement Manufacturers Association | National |
| 2 | Confederation of Indian Industry | National |
| 3 | Federation of Indian Mineral Industries | National |
| 4 | ASAP for Indian Cement Review | National |
| 5 | Global Cement & Concrete Association | National |
| 6 | Federation of Indian Chambers of Commerce and Industry | National |

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

| Name of authority | Brief of the case | Corrective action taken |
|-------------------|-------------------|-------------------------|
| NIL | | |

LEADERSHIP INDICATORS

1. Details of public policy advocated by the entity:

Digvijay Cement regularly interacts and engages with the Regulators and Government bodies etc. Digvijay Cement understands its responsibilities to operate within the democratic setup and constitutional framework. The Company strives to be a part of various chambers and associations. The Company make recommendations/representations before Government bodies, regulators, legislative bodies, chambers and associations for advancement and improvement of cement business in India. The representatives of the Company, upon invitation, participate and play active role on associations constituted for development and representation of cement industries. The Company ensures constancy of its public communications, disclosures with the Code of Conduct and the principles as outline in the relevant regulatory framework. The Company believes that the policy advocacy must preserve and expand public good and thus shall never advocate any policy change to benefit itself alone or a select few in a partisan manner.

PRINCIPLE 8

Business should promote inclusive growth and equitable development.

ESSENTIAL INDICATORS

1. Details of Social Impact Assessment 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 |
|-----------------------------------|----------------------|----------------------|---|--|-------------------|
| Not Applicable | | | | | |

2. Provide information on projects for which ongoing Rehabilitation and Resettlement is being undertaken by your entity in the following format;

| S.No. | Name of the project for which R&R is ongoing | State | District | No. of Project affected Families | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (in INR) |
|----------------|--|-------|----------|----------------------------------|--------------------------|---|
| Not Applicable | | | | | | |

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

As a part of the CSR Policy, the Company proactively meets the community representatives through CSR team interacts with the community at large and address any grievances by planning projects towards the same. The teams have good rapport with all stakeholders like community, district administrator etc and works towards finding the best solution.

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 | 2.48% | 1.10% |
| Sourced directly from within the district and neighbouring districts | We ensure to source all raw materials locally, wherever feasible. | |

LEADERSHIP INDICATORS

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

| Details of negative social impact identified | Corrective action taken |
|--|-------------------------|
| None | Not Applicable |

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

| Sr. No. | State | Aspirational District | Amount Spent (₹) |
|---------|-------|-----------------------|------------------|
| NIL | | | |

3. A) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised/vulnerable groups? (Yes/No) No.
 B) From which marginalised/vulnerable groups do you procure? Not Applicable
 C) What percentage of total procurement (by value) does it constitute? Not Applicable

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

| Sr. No. | Intellectual Property based on traditional knowledge | Owned/Acquired (Yes/No) | Benefit shared (Yes/No) | Basis of calculating benefit shares |
|----------------|--|-------------------------|-------------------------|-------------------------------------|
| Not Applicable | | | | |

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

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

6. Details of beneficiaries of CSR

| S. No. | CSR Project | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalised groups |
|--------|--|---|---|
| 1 | Health, Hygiene and Sanitation | 16,500 | The beneficiaries of Company's CSR Programs and projects are from all sections of the society in our area of influence. |
| 2 | Promotion of Education | 8,000 | |
| 3 | Empowerment of women | 3,000 | |
| 4 | Climate Action-Plantation & Energy | 8,000 | |
| 5 | Social Business & Infrastructure Project | 10,000 | |
| 6 | Providing water supply to nearby eight villages through pipeline | 25,000 | |
| 7 | Contribution for other social causes | 4,500 | |

PRINCIPLE 9

Business 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.**

The Company is educating all construction professionals-Masons, Contractors, Engineers-through its awareness programmes/promotional programs. All the complaints were resolved during the year and no customer complaints were pending at the end of the year.

Customers can register their feedback / queries through various modes like dealers, employees, Company website, Contact Centre. The query is attended to and addressed. It is ensured that all the complaints are closed to the fullest customer satisfaction with a formal complaint closure documentation.

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

| | As a percentage to total turnover |
|---|---|
| Environmental and social parameters relevant to the product | The organization has put in place plan of action to incorporate these aspects as a part of labelling/product information over short to medium term as a part of corporate sustainability strategy |
| Safe and responsible usage | The organization has put in place plan of action to incorporate these aspects as a part of labelling/product information over short to medium term as a part of corporate sustainability strategy |
| Recycling and/or safe disposal | The organization has put in place plan of action to incorporate these aspects as a part of labelling/product information over short to medium term as a part of corporate sustainability strategy |

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

| | Current FY 2024 | | Remarks | Previous FY 2023 | | Remarks |
|--------------------------------|--------------------------|---|---------|--------------------------|---|---------|
| | Received during the year | Pending resolution at the end of the year | | Received during the year | Pending resolution at the end of the year | |
| Data Privacy | - | - | | - | - | |
| Advertising | - | - | | - | - | |
| Cyber-security | - | - | | - | - | |
| Delivery of essential services | - | - | | - | - | |
| Restrictive trade practices | - | - | | - | - | |
| Unfair trade practices | - | - | | - | - | |
| Other | - | - | | - | - | |

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

| | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary recalls | - | - |
| Forced recalls | - | - |

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

Shree Digvijay Cement has internal framework to manage the risks related to data privacy and policy on cyber security.

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

In order to minimize the impact of cyber-attacks on our business, Shree Digvijay Cement has installed firewalls and threat monitoring systems with immediate response capabilities to mitigate identified threats. We also maintain system for the control and reporting of access to our critical IT system, which is subjected to periodical testing of access controls.

LEADERSHIP INDICATORS

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

<https://www.digvijaycement.com/>

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

- On-site services for raw material testing and product application, through Technical Mobile Van.
- Site supervision services to educate customers on right construction methodologies and practices.
- Advise on good construction practices through meets, leaflets, brochures, etc.
- Training to mason and contractors on good construction practices.
- Sharing of Third-party test reports (if required) with customers and influencers.
- Product usage tips released through social media
- Trainings by technical service department.

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

We do not fall under Essential Services Maintenance

4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. We follow BIS regulations for the product packaging and information to be contained in the product packaging.**

Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole?

(Yes/No): Yes, we carry out the customer satisfaction survey.

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

- a) Number of instances of data breaches along with impact
None. (Company has robust data security architecture and reporting mechanism)
- b) Percentage of data breaches involving personally identifiable information of customers: None