

ELECTROSTEEL CASTINGS LIMITED

H.O. : G.K. Tower, 19, Camac Street, Kolkata 700 017, India
Regd. Office : Rathod Colony, Rajgangpur, Sundergarh, Odisha 770 017
Tel : +91 33-2283 9900, 7103 4400
CIN : L27310OR1955PLC000310
Web : www.electrosteelcastings.com



18 August, 2023

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001

National Stock Exchange of India Limited

Exchange Plaza,
Bandra Kurla Complex,
Bandra (E),
Mumbai – 400 051

Scrip Code: 500128

Symbol: ELECTCAST

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report- Financial Year 2022-23
(ISIN INE086A01029)

In compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, please find enclosed the Business Responsibility and Sustainability Report for the Financial Year 2022-23.

This is for your information and records.

Kindly acknowledge receipt.

Thanking you,

Yours faithfully,

For Electrosteel Castings Limited

Indranil Mitra
Company Secretary





Business Responsibility & Sustainability Report

for the year ended 31 March, 2023

Section A: General Information about the Company

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Company	L27310OR1955PLC000310
2.	Name of the Company	Electrosteel Castings Limited
3.	Year of incorporation	1955
4.	Registered address	Rathod Colony, Rajgangpur, Sundergarh, Odisha 770 017
5.	Corporate address	G. K. Tower, 19, Camac Street, Kolkata – 700017
6.	E-mail ID	companysecretary@electrosteel.com
7.	Telephone	+91 33 2283 9990
8.	Website	www.electrosteel.com
9.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited BSE Limited
10.	Paid-up Capital	Rs. 59,46,05,247
11.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Indranil Mitra (Company Secretary) 033-22839990 companysecretary@electrosteel.com
12.	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).	Standalone
13.	Financial Year reported	2022-23

II. Products/services

14.	Details of business activities (accounting for 90% of the turnover):			
	S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
		Manufacturing of fabricated pipe and pipe fittings	The Company is into manufacturing of Ductile Iron Pipes and Ductile Iron fittings used for various applications such as water transmission and distribution, desalination plants, storm water drainages and sewage treatment plants.	100%

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.	Ductile Iron Pipes	24311	76.16%
	2.	Cast Iron Pipes	24311	2.73%
	3.	Ductile Iron Fittings	24311	4.62%
	4.	Ferro Product	24311	4.07%
	5.	Cement	23942	0.06%
	6.	Others	243	12.36%

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	5	10	15
International	NIL	18	18

17. Markets served by the entity: The Company's products have national as well as global presence.

a) Number of locations

Locations	Number
National (No. of States)	28
International (No. of Countries)	110

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

21.84%

c) A brief on types of customers

CUSTOMER PROFILE

	Type of customer	Approximate percentage
1.	Direct State Govt. departments like PHED/Water supply	23.44%
2.	Private small local contractors who work for Govt. Semi Govt. agencies	17.20%
3.	Big Turn-key contractors	37.52%
4.	Exports	21.84%

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)
EMPLOYEES						
1.	Permanent (D)	1372	1349	98.32	23	1.68
2.	Other than Permanent (E)	63	63	100	0	0
3.	Total employees (D + E)	1435	1412	98.40	23	1.60

**Business Responsibility & Sustainability Report** (Contd.)

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
WORKERS						
4.	Permanent (F)	1487	1487	100	0	0
5.	Other than Permanent (G)	8875	8751	98.60	124	1.40
6.	Total workers (F + G)	10362	10238	98.80	124	1.20

b) Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	4	4	100	0	0
2.	Other than Permanent (E)	NIL	NIL	NIL	NIL	NIL
3.	Total employees (D + E)	4	4	100	0	0
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	NIL	NIL	NIL	NIL	NIL
5.	Other than Permanent (G)	NIL	NIL	NIL	NIL	NIL
6.	Total workers (F + G)	NIL	NIL	NIL	NIL	NIL

19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	18	4	22.22%
Key Management Personnel	10	3	30%

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

	FY 2022-23 (Turnover rate in current FY)			FY 2021-22 (Turnover rate in previous FY)			FY 2020-21 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	13.64%	12.50%	13.62%	16.25%	25%	16.72%	11.66%	7.14%	11.66%
Permanent Workers	4.29%	0%	4.29%	4.63%	0	4.63%	2.63%	0	2.63%

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 initiatives of the listed entity? (Yes/No)
1.	Electrosteel Europe S.A.	Subsidiary	100%	No
2.	Electrosteel Castings (UK) Limited	Subsidiary	100%	No
3.	Electrosteel Algeria SPA	Subsidiary	100%	No
4.	Electrosteel USA, LLC and its wholly owned subsidiary, WaterFab LLC, USA	Subsidiary	100%	No
5.	Electrosteel Trading, S.A.	Subsidiary	100%	No
6.	Electrosteel Doha for Trading LLC	Subsidiary	49%	No
7.	Electrosteel Castings Gulf FZE	Subsidiary	100%	No
8.	Electrosteel Bahrain Holding W.L.L. and its wholly owned subsidiary, Electrosteel Bahrain Trading WLL	Subsidiary	100%	No
9.	Electrosteel Brasil Ltda Tubos e Conexoes Duteis	Subsidiary	100%	No
10.	North Dhadhu Mining Company Private	Joint Venture	48.98%	No
11.	Domco Private Limited	Joint Venture	50%	No

VI. CSR Details

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) - **Yes**
(ii) Turnover (in Rs): 6,91,600.46 Lakhs
(iii) Net worth (in Rs): 4,27,045.52 Lakhs

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			FY 2021-22 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	https://www.electrosteel.com/investor/code_of_conduct_and_policies.php	0	0	Nil	0	0	Nil
Investors (other than shareholders)		NA	NA	Nil	NA	NA	Nil

**Business Responsibility & Sustainability Report** (Contd.)

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			FY 2021-22 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders		25	0	Nil	17	0	Nil
Employees and workers		0	0	Nil	0	0	Nil
Customers		4	0	Nil	7	0	Nil
Value Chain Partners		0	0	Nil	0	0	Nil
Other (please specify)		NA	NA	Nil	NA	NA	Nil

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	Energy Management, Carbon Emissions and Climate Change	Risk	Ductile Iron pipe & Fittings production process is a significant contributor to greenhouse gases with emissions arising primarily during the conversion of iron ore to iron or subsequent refining the iron to finished Ductile Iron products. The sector is currently responsible for about 8% of global final energy demand and 7% of energy sector CO2 emissions.	The Company has been focusing on lowering fuel & electricity consumption, investing in utilization of waste gases, and expanding renewable (solar) energy capacities. With the objective to reduce consumption of fossil fuel & resulting greenhouse gas emission, the organisation has adopted a strong & effective Energy Management System as per ISO 50001 standard. The Green House Gas emission is closely monitored & controlled considering its importance to the global climate change in context with the UN SDG 2030 commitments and India's national commitment.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Water Management	Risk	Steel manufacturing is a water-intensive process, and improper water management can impact operations and create reputational risks.	<p>The Company has set up a state-of-the-art effluent treatment plant (ETP).</p> <p>The Company has built three big ponds where rainwater and all process blow-down water are collected and reused back in the process, for dust suppression and gardening purposes.</p> <p>The Company has implemented various improvement actions in line with the Environmental Policy to continually increase treatment & recycling of waste water. Environment Management Cell takes suitable action to minimise the water consumption to the extent possible and to reduce the wastage of water via engineering control and / or administrative control.</p> <p>Additionally, at Srikalahasthi Works (SW), one of the facilities, the Company collects sewage water from Tirupati municipality. This wastewater undergoes treatment through a Sewage Treatment Plant (STP) before being recycled and utilized in the production process. This resulted in saving of approximately 3 lakh litres of water per day.</p>	Positive



Business Responsibility & Sustainability Report (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Health & Safety	Risk	The production activity involves various hazards, including occupational health risks for workers, such as exposure to high temperatures and machinery accidents. Failure to address these risks can lead to injuries, degrades reputation and increased operational costs.	The Company is committed to creating and maintaining a high-safety culture. It has implemented HIRA (Hazard Identification & Risk Assessment) and conducts awareness programs and training for its employees and workers, regularly. The entire safety system undergoes periodic audits for continuous improvement. Pre-employment and Periodical Health check-ups are conducted for employees. Safety kaizen on operations is also in place to minimize safety and health risks.	Negative
4	Product Safety and Innovation	Opportunity	The Ductile Iron (DI) Pipe Industry is known for its reliance on advanced technology and innovation. As a prominent player in this sector, the Company is well-positioned to introduce newer, more efficient and sustainable products that cater to the evolving demands of our customers. The Company prioritizes innovation to stay at the forefront of the market and bring cutting-edge solutions to the industry.	NA	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Communities	Opportunity	<p>The Company's vision extends beyond being a pioneer in technology and innovation within the steel industry.</p> <p>Social Responsibility initiatives undertaken by the Company provide a platform for meaningful dialogue and engagement with the local community and other stakeholders.</p> <p>This enables building a positive image of the Company and creates harmonious relations.</p>	NA	Positive
6	Waste Management	Risk	<p>The production activity generates both non-hazardous and hazardous waste, which can adversely affect the environment. To mitigate the impact on the workforce and nearby communities, the Company safely manages and disposes of waste in accordance with legal requirements.</p>	<p>As an ISO 14001-certified organization, the Company has adopted a systematic approach and established a well-defined waste management cell responsible for the safe storage, handling and disposal of waste in compliance with statutory requirements.</p> <p>The Company follows the 4R approach, which includes recycling, reusing, reprocessing, and reducing waste, leading to a significant waste reduction. With this approach, the Company focuses on recycling and reusing iron ore fines and Coke fines and non-hazard waste repurposed as a raw material for a sub-process.</p>	Positive



Business Responsibility & Sustainability Report (Contd.)

Section B: Management and Process Disclosures

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://www.electrosteel.com/investor/code_of_conduct_and_policies.php								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001 : 2015, ISO 14001 : 2015, ISO 50001 : 2018, ISO 45001 : 2018, SA 8000 : 2014, IS 9523 : 2000, IS 8329 : 2000.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company sets goals and targets for different business divisions and corporate functions and reviews them periodically.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Performance evaluation is an integral component of all functions throughout the Company.								
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) We believe our responsibility extends beyond the industry to encompass the environment and society. We are deeply committed to sustainability and responsible business practices. Our performance is driven by this commitment. Our supply chain and human resources policies prioritize stakeholder concerns. Through our ESG initiatives, we will achieve improved results and reinforce ECL's position as a leading ethical, sustainable and customer-focused brand. - Sunil Katial, Chief Executive Officer and Whole-time Director									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Sunil Katial, Chief Executive Officer and Whole-time Director								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Mr. Sunil Katial, Chief Executive Officer and Whole-time Director								

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)								
Performance against above policies and follow up action	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
	Directors									Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The statutory compliance is reviewed periodically as per applicable laws by the Committee of the Board.									Periodically								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency										P1	P2	P3	P4	P5	P6	P7	P8	P9
The Company carries out external and internal audits from time to time in accordance with the regulatory and statutory requirement. However, specific independent audit on the NGRBC principles has not yet been carried out.																		
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)										NA								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)																		
The entity does not have the financial or/human and technical resources available for the task (Yes/No)																		
It is planned to be done in the next financial year (Yes/No)																		
Any other reason (please specify)																		

Section C: Principle Wise Performance Disclosure

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

**Business Responsibility & Sustainability Report** (Contd.)

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	2	During this financial year, the Board of Directors were familiarised on upcoming regulations and topics like GRI including risk factors and mitigation process.	100%
Key Managerial Personnel	1	During this financial year, the KMPs were familiarised on upcoming regulations and on topics like GRI including risk factors and mitigation process.	100%
Employees other than BoD and KMPs	455	Several training programs were conducted during the year focusing on Health & Safety, First Aid training, Skill development, POSH, SA 8000, Skill upgradation Leadership trainings	100%
Workers	25	Health & Safety, First Aid training, Skill development, POSH, SA 8000, Skill upgradation SOPS, Safety awareness.	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, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

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

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
N.A.	

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. The Company has adopted anti-corruption or anti-bribery policy. Copy of the anti-corruption or anti-bribery policy is available on the website of the Company. For more details refer to the link: www.electrosteel.com/admin/pdf/385692356-Electrosteel-Antibribery-Policy.pdf
5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

	FY 2022-23	FY 2021-22
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2022-23		FY 2021-22	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NIL	NIL	NIL
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NIL	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: **NA**

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year: **None**

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
NIL	NIL	NIL

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.



Business Responsibility & Sustainability Report (Contd.)

Yes, the Company has adopted the Code of Conduct, which is applicable to the Board Members and Senior Management explaining the circumstances to avoid that may likely lead to conflict of interest. For more details please refer to the link: https://www.electrosteel.com/investor/code_of_conduct_and_policies.php

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

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	0.04%	0.04%	Nil
Capex	0.33%	0.73%	Nil

2. a. Does the entity have procedures in place for sustainable sourcing? **Yes**
 b. If yes, what percentage of inputs were sourced sustainably? **90%**
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 entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same: **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 following format? **No**

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link
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: **Not applicable**

Name of Product / Service	Description of the risk / concern	Action Taken
N.A.		

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 2022-23	FY 2021-22
	8.91%	9.44%

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

	FY 2022-23			FY 2021-22		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste			4.330 MT			0.80 MT
Hazardous waste						
a) Zinc Dust			675 MT			550.7 MT
b) Waste/Used Oil	7.125 KL		2.73 KL	9.013 KL		5.84 KL
c) Lead Acid batteries			309 Nos			309 Nos
d) Empty Barrels/ Containers containing Chemicals/ Hazardous Waste			108 Nos			90 Nos
Other waste						
Sinter return	86971 MT				77111MT	
BF Slag	1725 MT	60128 MT	157561		47501MT	
Magnesium Oxide		42.25 MT			50MT	
Granulated Slag			16167 MT			1410 MT
Refractory waste			12.5 MT			4 MT

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
	-

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	1349	1349	100	1349	100	NA	NA	0	0	0	0
Female	23	23	100	23	100	23	100	0	0	0	0
Total	1372	1372	100	1372	100	23	100	0	0	0	0
Other than Permanent employees											
Male	63	63	100	13	20.63	0		0	0	0	0
Female	0	0	0	0	0	0		0	0	0	0
Total	63	63	100	13	20.63	0		0	0	0	0

**Business Responsibility & Sustainability Report** (Contd.)

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	1487	1487	100	1487	100	NA		0		0	
Female	0	0	0	0		0		0		0	
Total	1487	1487	100	1487	100	0		0		0	
Other than Permanent employees											
Male	8751	8751	100	6487	74.13	NA		0		0	
Female	124	124	100	124	100	124	100	0		0	
Total	8875	8875	100	6611	74.49	124	100	0		0	

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

Benefits	FY 2022-23			FY 2021-22		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	100%	100%	Yes	100%	100%	Yes
Others – please specify	–	–	–	–	–	–

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.

While the Company premises may not be fully compliant with the Rights of Persons with Disabilities Act, 2016 the Company actively responds to the needs of differently-abled employees by providing assistance whenever required.

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

The Company provides opportunity for physically challenged persons and has in place a Social Accountability Policy in the following link https://www.electrosteel.com/admin/pdf/1608019883Social_Accountability_Policy.pdf

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	NIL	NIL	NIL	NIL
Female	NIL	NIL	NIL	NIL
Total	NIL	NIL	NIL	NIL

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Initiatives like Meet your CEO; Meeting CEO with prior appointment; Representing issues through Division heads, HOD AND HR department
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2022-23			FY 2021-22		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees/ workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees						
- Male	0	0	0	0	0	0
- Female	0	0	0	0	0	0
Total Permanent Workers						
- Male	1487	1487	100	1580	1580	100
- Female	0	0	0	0	0	0

8. Details of training given to employees and workers:

Category	FY 2022-23					FY 2021-22				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	1412	865	61.26	1217	86.19	1300	1300	100	823	63.30
Female	23	12	52.17	13	56.52	19	13	68.42	1	5.26
Total	1435	877	61.11	1230	85.71	1319	1313	99.55	824	63.84
Workers										
Male	10238	3568	34.85	2719	26.56	12272	2201	17.93	3083	25.12
Female	124	0	0	0	0	1	0	0	0	0
Total	10362	3568	34.43	2719	26.56	12273	2201	17.93	3083	25.12

**Business Responsibility & Sustainability Report** (Contd.)

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

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1412	1412	100	1300	159	12.23
Female	63	63	100	19	0	0
Total	1435	1435	100	1319	159	12.05
Workers						
Male	10238	2880	28.13	12272	621	5.06
Female	124	0	0	1	0	0
Total	10362	2880	27.79	12273	621	5.06

10. Health and safety management system:

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

Yes – All the employees working in the plant including contract workmen are covered under this system as per ISO 45001:2018 & SA 8001:2014.

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

HAZARD IDENTIFICATION & RISK ASSESSMENT (HIRA).

In addition to this, the Company is also following the Safety Observation tool.

A safety observation report is a tool used by safety officers to document hazards as well as safety commendations in the workplace. Safety observations not only ensures a safer workplace but it can also help to carry out best practices with other teams. Such safety observations identified by the cross functional teams along with safety department and it is ensured that the corrective and preventive measures are taken care of and implemented with respect to the safety observations which have been made by the cross functional team. This tool help employees understand the importance of safety while emphasising the organisation's commitment to create a safe work environment.

- c) Whether you have processes for workers to report the work related hazards and to remove themselves from such risks (Y/N): **Yes**
- d) Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? **Yes**

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

Safety Incident/Number	Category	FY 2022-23	FY 2021-22
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	1.7
	Workers	1.71	0.98
Total injury recordable	Employees	0	2
	Workers	15	25
No. of fatalities	Employees	0	0
	Workers	2	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	1	0

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

1.	Conducting Tools box	19.	Weekly safety meetings with middle management
2.	Safety induction	20.	Monthly Review meeting on safety with top management.
3.	Safety Trainings	21.	PPE
4.	Safety Committee Meeting	22.	Display of sign boards like slogans, Dos & Don'ts, Posters, SOPS
5.	Safety Promotional Activities like Road safety week NSW, FSW	23.	Emergency equipments
6.	Safety Team Building with Divisional Safety officers - 8, Safety leaders - 40	24.	Accident investigation, root cause analysis & corrective action implementation all around the plant
7.	Fire extinguishers & Fire buckets	25.	Safety Inspections
8.	Smoke & fire detection systems	26.	Issuing Safety Booklets & leaf lets
9.	Manual emergency siren	27.	Legal compliance related safety
10.	Following check list for portable equipments	28.	Provided CO & O2 detectors
11.	Provided Fire hydrant system	29.	Contract safety management
12.	Fire Tanker for fire fighting	30.	Penalty system for safety vacillations as per Company policy
13.	Work permit system	31.	LOTO
14.	Method Statement	32.	Work Zone Monitoring
15.	Safety Observation system by Executives	33.	Plant Safety Inspection
16.	Night duty officers for safety observations	34.	External Audit
17.	24 Hrs safety members are available	35.	Internal Audit
18.	Safety Internal safety audit		

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

	FY 2022-23			FY 2021-22		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	NA	11	2	The pending two complaints had been resolved in the current financial year.
Health & Safety	Nil	Nil	NA	14	4	The pending four complaints had been resolved in the current financial year.

**Business Responsibility & Sustainability Report** (Contd.)

14. Assessments for the year:

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

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

The management regularly conducts reviews and updates of the safety and health protocol, ensuring its alignment with the most current industry standards and regulations as an ongoing practice. Some of the safety initiatives undertaken include improving safety profile during loading and unloading at the facilities, vehicular movements on the premises and streamlining the alarm management systems.

Leadership Indicators

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

Yes, ESIC / Group Insurance

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

Statutory compliance check list relating to all the Departments will be periodically reviewed by the concerned departments and timely remittance is ensured.

Not Applicable for OH&S Department.

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 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Employees	0	0	0	0
Workers	1	0	1	0

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): **No**

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	50
Working Conditions	50

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

The Company encourages to adopt health and safety practices and maintain better working conditions among its value chain partners in alignment with statutory requirements.

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

Essential Indicators

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

The Company has conducted an assessment of both internal and external stakeholders, taking into account their level of interest, influence and potential impact on our business. The Company also regularly reviews and updates the stakeholder matrix, to ensure that the engagement efforts remain relevant and effective. The Company actively engages with stakeholders through multiple channels to foster open communication, address their concerns and incorporate their perspectives into decision-making processes. This collaborative approach strengthens the Company's sustainability initiatives and helps to build strong, mutually beneficial relationships with stakeholders.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	Letters, emails, website of the Company and stock exchanges, newspaper	Ongoing basis – as and when required	Business related matters
Shareholders	No	As needed, Press releases, website, email advisories, in-person meetings, investor conferences, conference calls	<ul style="list-style-type: none"> • Quarterly: Financial statements in IndAS and IFRS, earnings call, exchange notifications, press releases • Half Yearly: Financial statements in IndAS and IFRS, earnings call, exchange notifications, press releases • Continuous: Investors page on the ECL website • Annual: Annual General Meeting, Annual report 	<ul style="list-style-type: none"> • Educating the investor community about ECL integrated value creation model and business strategy for the long term • Helping investors voice their concerns regarding company policies, reporting, strategy, etc.
Employees	No	Letters, emails, website of the Company, newsletters, intranet, notice board	Ongoing basis – as and when required	<ul style="list-style-type: none"> • Human resource policies and rules • Career management and growth prospects • Work culture, health and safety matters • Other necessary information as guided by statutory regulators and various Acts.
Supplier	No	E-mails, phone calls and Meets, Website.	Regular and Continuous Engagement	<ul style="list-style-type: none"> • Material requirements and norms • Onboarding the vendor • Business opportunities with the company

**Business Responsibility & Sustainability Report** (Contd.)

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Communities	Yes	CSR programs, reviews and feedback discussions	Regular and Continuous Engagement	<ul style="list-style-type: none"> • To build rapport with the community communication about Company's efforts for community betterment, Manpower supply • To gather support & participation in community engagement & CSR activities • Selection of new projects based on needs

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 Members through management committees conduct regular consultations with stakeholders, including customers, employees, suppliers and local communities. The feedback received by the Board from these consultations flow into management reporting. Based on the findings, the management takes an appropriate course of action to address the issues immediately or integrate them into the long-term strategy.

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

Yes, the Company effectively uses stakeholder consultation to support the identification and management of environmental and social topics.

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

The feedback received from the community is used to strengthen CSR initiatives.

PRINCIPLE 5 : Businesses should respect and promote human rights**Essential Indicators**

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

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	1372	1372	100	1300	1300	100
Other than permanent	63	63	100	19	19	100
Total Employees	1435	1435	100	1319	1319	100
Workers						
Permanent	1487	1094	73.57	1580	269	17.03
Other than permanent	8875	3636	40.97	10693	81	0.76
Total Workers	10362	4730	45.65	12273	350	2.85

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

Category	FY 2022-23					FY 2021-22				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	1349	0	0	1349	100	1281	0	0	1281	100
Female	23	0	0	23	100	19	0	0	19	100
Other than Permanent										
Male	63	0	0	63	100	19	0	0	19	100
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent										
Male	1487	0	0	1487	100	1580	0	0	1580	100
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	4360	393	9.01	3967	90.98	10692	195	1.82	10497	98.18
Female	0	0	0	0	0	1	0	0	1	100

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)	14	16,20,000	4	98,62,916
Key Managerial Personnel	7	23834054	3	15516870
Employees other than BoD and KMP	1412	574168	21	545866
Workers	1572	357132	-	-

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

The employees can raise their concerns related to human rights issues with the Human Resource team.

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

For any grievances on human rights issues, the employees can reach out to Human Resource team. The grievances are duly addressed and corrective measures deemed fit are taken.

**Business Responsibility & Sustainability Report** (Contd.)

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

	FY 2022-23			FY 2021-22		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment			NIL			
Discrimination at workplace						
Child Labour						
Forced Labour/Involuntary Labour						
Wages						
Other human rights related issues						

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

The Company has in place an appropriate Policy on Prevention of Sexual Harassment of Women at Workplace in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, to prevent sexual harassment of its employees. The Company has also put in place a robust Grievance Redressal process for investigation of employee concerns.

8. Do human rights requirements form 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	The Company follows the laws, as applicable. Although no assessment was done by the Company, no complaints were received.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

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.

There were no human right issue during the year and no business process being modified/introduced to this.

2. Details of the scope and coverage of any 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?

While the Company premises may not be fully compliant with the Rights of Persons with Disabilities Act, 2016, the Company actively responds to the needs of differently-abled visitors by providing assistance to access its premises.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	NIL
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 : Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

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

Parameter	FY 2022-23	FY 2021-22
Total electricity consumption (A)	1693.20 TJ	1785 TJ
Total fuel consumption (B)	8559.93 TJ	8614 TJ
Energy consumption through other sources (C)	0.061 TJ	0.064TJ
Total energy consumption (A+B+C)	10235 TJ	10399 TJ
Energy intensity per rupee of turnover (Total energy consumption/ turnover in lakhs)	0.015	0.021
Energy intensity (optional) – the relevant metric may be selected by the entity		

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

No

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

Yes. However, the process for achievement of targets set under the PAT Scheme is being carried out. Under PAT(V), Notified SEC for Baseline Year: 0.5371 TOE/Ton of product, Target was 0.5051 TOE/Ton of product and Achieved was 0.4800 TOE/Ton of product.

**Business Responsibility & Sustainability Report** (Contd.)

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

Parameter	FY 2022-23	FY 2021-22
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Ground water	120568.94KL	1303660 KL
(iii) Third party water	580420 KL	556540 KL
(iv) Seawater / desalinated water	Nil	Nil
(v) Others SEWAGE WATER	1596550 KL	1139264 KL
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2297538.94 KL	2999464 KL
Total volume of water consumption (in kilolitres)	2297538.94 KL	2999464 KL
Water intensity per rupee of turnover (Water consumed / turnover)	3.32	5.98
Water intensity (optional) – the relevant metric may be selected by the entity	–	–

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

4. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation: Yes, the Company has three big ponds where rain water and all process blow down water are being collected and reused in process, dust suppression and for gardening purposes.
5. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
NOx	mg /Nm ³	71.16	55.28
SOx	mg /Nm ³	154	89.92
Particulate matter (PM)(FAP)	mg /Nm ³	17.94	16.86
Particulate matter (PM)(HW)	mg /Nm ³	31.36	39.59
Particulate matter (PM)(FFW)	mg /Nm ³	20.22	21.25
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – please specify	NA	NA	NA

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: **Y**

Monitoring is carried out quarterly by WBPCB APPROVED (M/S: - Envirocheck and M/S-Indicative Consultant India).

Also, the same is carried out by WBPCB/CPCB quarterly.

SW unit has appointed 3rd party external agency **M/s Care Labs** (MOEF & CC authorized and NABL accredited) for quarterly monitoring.

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

Not Applicable

Parameter	Unit	FY 2022-23 (Current Financial Year)	FY 2021-22 (Previous Financial Year)
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	3,71,508	3,91,720
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs)	Metric tonnes of CO ₂ equivalent	10,86,221	10,77,506
Total Scope 1 and Scope 2 emissions per rupee of turnover in Lakhs	MT CO ₂ e/ INR Lakh revenue	2.11	2.93
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		N.A.	N.A.

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

7. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details. **Yes**
- I. Burner modification in heat treatment furnace to increase Blast Furnace Gas (a process by-product) usage replacing fuel oil.
 - II. Automation of Ladle/Hopper heating system to reduce fuel oil consumption.
 - III. One new WHRB had been installed for utilising #4 Battery waste hot flue gas.
 - IV. In SW Unit Installation of solar panel, BF gas boiler, use of BF gas as a clean fuel.
8. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2022-23	FY 2021-22
Total Waste generated (in metric tonnes)		
Plastic waste (A)	14.720	-
E-waste (B)	5.449	1.3
Bio-medical waste (C)	0.138	0.1129
Construction and demolition waste (D)	Nil	-
Battery waste (E)	0.684	0.75
Radioactive waste (F)	Nil	Nil



Business Responsibility & Sustainability Report (Contd.)

Other Hazardous waste. Please specify, if any. (G)	Zn Dust - 1137 Spent Oil - 15.826 Waste Oil - 11.04 ETP Sludge - 47.60 Used asbestos - 3.96 Flue Dust - 0.15 Waste paint - 2.63 Discarded container - 8.728 Gas cleaning residue - 196.61 Used oil - 1.45 Empty paint container - 4.19 Oil filter - 0.09 Oil contaminated cotton waste - 1.50 Empty Barrels - 1.16	Zn Dust - 520 Spent Oil - 13 Waste Oil - 1 ETP Sludge - 34 Used asbestos - 3 Flue Dust - 0.10 Waste paint - 3 Discarded container - 8
Other Non-hazardous waste generated (H) . Please specify, if any. (Break-up by composition, i.e., by materials relevant to the sector)	Granulated Slag - 305001 Cement Slurry - 16547 Coke Fines - 24692 Iron ore Fines - 46465 GCP Sludge - 10071.83 Metal Scrap - 34728 Ladle Slag - 3000 Charcoal (SIP) - 23,487.80 Other waste including pollution dust (SIP) - 17141 Ferro slag (FAP) - 16897 Other waste including Pollution dust (FAP) - 1094 Sand from (FFW) - 4276 Refractory waste - 40	Granulated Slag - 115380 Cement Slurry - 8950 Coke Fines - 6130 Iron ore Fines - 40000 GCP Sludge - 7200 Metal Scrap - 15450 Ladle Slag - 3000 Refractory waste - 42
Total (A + B + C + D + E + F + G + H)	504893.55	196736.26
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	122469.83	57942
(ii) Re-used	14835	NIL
(iii) Other recovery operations		
Total	137304.83	57942
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste (Hazardous waste)		
(i) Incineration	5.284	NIL
(ii) Landfilling	51.71	NIL
(iii) Other disposal operations (Safe disposed to PCB authorized party)	634.172	580*
Total	691.166	580

For each category of waste		
Category of waste (Non- Hazardous waste)		
(i) Incineration	NIL	NIL
(ii) Landfilling	1) Ferro slag (FAP) - 16897 2) Other solid waste (SIP) - 17141 3) Other solid waste (FAP) - 1094 4) Sand from (FFW) - 4276	
(iii) Other disposal operations	Charcoal (SIP) - 23,487.80	580**
Total	62895	580

* Disposed to authorized re-processor

** Disposed to authorized Recycler/ CHWTSDF (M/s Ramky).

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: **Y West Bengal Pollution Control Board/CPCB**

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

For Hazardous wastes it is disposed to authorized reprocessor of WBPCB also sent to CHWTSDF (M/s Ramky). For Non Hazardous wastes it is stored in designated places and some of the wastes are recycled or reused in the process and the rest sold or disposed to outside agency for reuse in other process (FBC boiler) and for land filling for construction purpose

Operation Control Procedures (OCP) and legal directives are followed to reduce usage of Hazardous and toxic chemicals in products and process.

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: **Not Applicable**

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.
	N.A.	N.A.	N.A.

11. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year: **Not applicable**

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

**Business Responsibility & Sustainability Report** (Contd.)

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 (Y/N). If not, provide details of all such non-compliances, in the following format: **No non-compliances are reported as per the applicable laws stated above.**

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

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 2022-23	FY 2021-22
From renewable sources		
Total electricity consumption (A)	0.061 TJ	0.064 TJ
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	0.061 TJ	0.064 TJ
From non-renewable sources		
Total electricity consumption (D)	1693.20TJ	1784.91TJ
Total fuel consumption (E)	8559.93 TJ	8614.49TJ
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	10253.13 TJ	10399.40TJ

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

2. Provide the following details related to water discharged:

Parameter	FY 2022-23	FY 2021-22
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	NIL	NIL
- No treatment	14199.0 KL	NIL
- With treatment – please specify level of treatment	44682.09 KL	108620.0 KL
(ii) To Groundwater	NIL	NIL
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater	NIL	NIL
- No treatment		
- With treatment – please specify level of treatment		

Parameter	FY 2022-23	FY 2021-22
(iv) Sent to third-parties	NIL	NIL
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	NIL	NIL
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	58881.09 KL	108620.0 KL

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

Yes. WBPCB approved external agency M/s. Envirocheck, Kolkata

3. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): **Not Applicable**

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

- (i) Name of the area
- (ii) Nature of operations
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2022-23	FY 2021-22
Water withdrawal by source (in kilolitres)		
(i) Surface water	Not Applicable	Not Applicable
(ii) Groundwater	Not Applicable	Not Applicable
(iii) Third party water	Not Applicable	Not Applicable
(iv) Seawater / desalinated water	Not Applicable	Not Applicable
(v) Others (Sewage water)	Not Applicable	Not Applicable
Total volume of water withdrawal (in kilolitres)	Not Applicable	Not Applicable
Total volume of water consumption (in kilolitres)	Not Applicable	Not Applicable
Water intensity per rupee of turnover (Water consumed / turnover)	Not Applicable	Not Applicable
Water intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	Not Applicable
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

**Business Responsibility & Sustainability Report** (Contd.)

Parameter	FY 2022-23	FY 2021-22
(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)	Not Applicable	Not Applicable

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.

4. Please provide details of total Scope 3 emissions and its intensity, in the following format: **Not applicable**

Parameter	Unit	FY 2022-23	FY 2021-22
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs)	Metric tonnes of CO ₂ equivalent	N.A.	N.A.
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent	N.A.	N.A.
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO ₂ equivalent	N.A.	N.A.

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.

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	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
		Please refer to the Annexure 8 relating to Particulars On Conservation of Energy, Technology Absorption & Foreign Exchange Earnings & Outgo	

7. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.
Yes. The Company has a disaster management plan. The plan is reviewed annually by the department heads to assess potential new hazards and develop mitigation strategies and response protocols. The disaster management plan emphasises on preparedness through safety SOPs and mock-drill exercises are conducted throughout the year. The Company has conducted total 16 mock drills in Khardah unit for the financial year 2022-2023. Each and every mock-drill is reviewed by an expert committee. If the expert committee identify any lacuna they suggest for further improvements. The concerned department implements the suggestion on a war footing basis.

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: **Not Applicable**
9. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts: **Not Applicable**

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations : 3 (Three)
- b. List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the entity is a member of/affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Confederation of Indian Industry	National
2	Engineering Export Promotion Council	National
3	Indian Chamber of Commerce, Kolkata	National

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

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

Leadership Indicators

1. Details of public policy positions advocated by the entity: **Nil**

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.

No, SIA was undertaken by the Company 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
NIL					

**Business Responsibility & Sustainability Report** (Contd.)

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format: **Not applicable**

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

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

The Company has implemented effective grievance redressal systems to address the concerns of different stakeholder groups. Concerned stakeholders can reach out to the Company's management by writing or meeting administrative officers at the respective plants. Additionally, communities have the opportunity to share feedback on CSR programs. The management takes immediate steps to redress such grievances.

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

	FY Current Financial Year (22-23)		FY Previous Financial year (21-22)	
	MSME	SMALL PRODUCER	MSME	SMALL PRODUCER
Directly sourced from MSMEs/ small producers	0.62%	5.83%	0.71%	1.86%
	Within District	Neighboring District	Within District	Neighboring District
Sourced directly from within the district and neighbouring districts	17.78%	35.68 %	6.18%	25.91%

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above): **Not applicable.**
2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

Please refer to the Annexure 4 relating to Annual Report on CSR.

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

No

From which marginalized/vulnerable groups do you procure?

Not applicable.

- (b) What percentage of total procurement (by value) does it constitute?

Not applicable

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

NIL

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 CSR Projects:

S.No.	CSR Project	No. of persons benefitted	% of beneficiaries from vulnerable and marginalized groups
Please refer to the Annexure 4 relating to Annual Report on CSR			

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:
 - a. Customer complaint is received vide verbal or electronic communication by the concerned subsidiary or sales or territory in-charge.
 - b. Depending upon the nature and severity of the complaint, they solve the issue or forward it to the technical team.
 - c. Technical team analyses the problem to probe in to the root cause and proposes correction and corrective action accordingly.
 - d. After receiving the satisfactory customer feedback, the complaint is considered as closed.
2. Turnover of products and/services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total
Environmental and social parameters relevant to the product	100% Our products are made predominantly of iron and cement that are environmentally safe. They are used mainly for transmission of drinking water that is essential for life, hence they have a deep social impact.
Safe and responsible usage	100% Our product does not have any hazardous aspect. It is fully safe while recommended conditions of use are maintained.
Recycling and/or safe disposal	75% Our product contains lining and coating materials (like cement mortar and paint) which is about 25% by weight. Rest is ductile iron which can be re-melt and reused.

**Business Responsibility & Sustainability Report** (Contd.)

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

	FY 2022-23		Remarks	FY 2021-22		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0		0	0	
Advertising	0	0		0	0	
Cyber-security	0	0		0	0	
Delivery of essential services	0	0		0	0	
Restrictive Trade Practices	0	0		0	0	
Unfair Trade Practices	0	0		0	0	
Other	0	0		0	0	

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

	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

5. Does the entity have a framework/policy on cyber security and risks related to data privacy:

Yes, we have a framework/policy on cyber security and risks in place.

Web Link: <https://s3-ap-south-1.amazonaws.com/empwin-live-ew/documents/1653562039.PDF>

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.

The following Cyber Security & Data Privacy measures are implemented at Electrosteel:

- 1) Implementation of Perimeter Security (Firewall) in between external network (Internet) and internal corporate network (LAN).
- 2) Implementation of Next Generation Endpoint Detection & Response System (EDR) for each and every Server and Workstation, connected to corporate LAN to protect from Malware, Virus, Ransomware and other Cyber Threats.
- 3) Blocking of USB Ports for end user's workstation (End Point DLP)
- 4) Web Filtering and Application Control.
- 5) Active Directory and Domain Authentication for all Electrosteel Users.
- 6) O365 Corporate Email Service with Multi Factor Authentication (MFA).
- 7) Implementation of Cloud Email Security to protect Electrosteel Users and Computers from Ransomware, Phishing Attacks, Business Email Compromise (BEC), Advanced Persistent Threats (APT) and Spam Protection.
- 8) Restriction on Cloud Data Storage Access and Public Email Service for personal use.
- 9) Secure Remote Access (SSL VPN) with Multi Factor Authentication (MFA).

- 10) Implementation of Security Patch Updates Software for Servers and Workstations.
- 11) Enforcement of IT Security Policies throughout the Organization.
- 12) Cyber Security Awareness Program & Email Circulation (Dos & Don'ts) on Cyber Security for End Users.
- 13) Implementation of 24X7 Managed Security Service (SOC) over SIEM.

Note: As on date, no penalty/action taken by regulatory authorities on safety of products/Services.

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available): **www.electrosteel.com**
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services:
 - a) We provide Technical data sheet (TDS), Standard operating procedure (SOPs), user's guide, brochures, video related to safe handling, installation, etc. Recently to aid our customers, a mobile application "Toolbox by Electrosteel" has been launched.
 - b) Information related to safe and responsible use of products are also available at our official website (www.electrosteel.com).
 - c) We also impart training to the customers by organizing seminar, video calls, etc.
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services:
In case of planned shutdown of plant, the same is communicated to Sales team and they commit delivery accordingly.
4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief): Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No):

Yes

All product display information are as per statutory requirements.

5. Provide the following information relating to data breaches:
 - a. Number of instances of data breaches along-with impact: The number of instances of data breaches along-with impact is "Zero".
 - b. Percentage of data breaches involving personally identifiable information of customer: The Percentage is 0%.