

BSE Limited
P J Towers, Dalal Street,
Fort Mumbai - 400001
Scrip Code: 542216

National Stock Exchange of India Limited
"Exchange Plaza", Plot No. C-1, Block G
Bandra - Kurla Complex, Bandra (East),
Mumbai - 400 051
Symbol: DALBHARAT

Subject: Business Responsibility and Sustainability Report (BRSR) for the financial year 2021-22

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

Dear Sir/Madam,

Please find attached herewith the BRSR forming part of the Annual Report of the Company for the financial year 2021-22.

We request you to please take the same on record.

Thanking you,

Yours faithfully,

For Dalmia Bharat Limited


Rajeev Kumar
Company Secretary



Dalmia Bharat Limited

11th & 12th Floors, Hansalaya Building, 15, Barakhamba Road, New Delhi-110 001, India
t 91 11 23465100 f 91 11 2331 3303 w www.dalmiabharat.com CIN : L14200TN2013PLC112346
Registered Office: Dalmiapuram, Dist. Tiruchirapalli, Tamil Nadu- 621 651, India
A **Dalmia Bharat Group** company, www.dalmiabharat.com

Business Responsibility and Sustainability Report (BRSR)

The SEBI vide circular no SEBI/HO/CFD/CMD-2/P/CIR/2021/562 has mandated the top 1,000 listed companies (by market capitalisation) to disclose and report the requirements under ESG (Environment, Social and Governance) parameters in the BRSR format from the financial year 2022-2023 by replacing the existing Business Responsibility Report (BRR). Dalmia Bharat has adopted the BRSR and has been mapping the ESG information since FY 2021.

Section A - General Disclosures

I. Details of the listed entity

1. Corporate Identity number:	L14200TN2013PLC112346
2. Name of the Listed Entity:	Dalmia Bharat limited
3. Year of incorporation:	2013
4. Registered office address:	Dalmiapuram-621651, Dist. Triuchirapalli, Tamil Nadu
5. Corporate address:	Dalmia Bharat Group, 11th & 12th Floor, Hansalaya Building, 15 Barakhamba Road, New Delhi
6. E-mail:	investorrelations@dalmiabharat.com ; corp.sec@dalmiabharat.com
7. Telephone:	04329-235132
8. Website:	www.dalmiabharat.com
9. Financial year for which reporting is being done:	April 01, 2021 to March 31, 2022
10. Name of the Stock Exchange(s) where shares are listed:	NSE & BSE
11. Paid-up Capital:	₹ 37.47 crore
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	investorrelations@dalmiabharat.com ; corp.sec@dalmiabharat.com
13. Reporting boundary:	The reporting boundary covers the data of the Company and its subsidiaries ("Dalmia Bharat"), having 14 plants as well as corporate office and branch offices for period from 01, April 2021 to 31, March 2022.

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
i	Professional, Scientific and Technical	Management Consultancy services	0.20%
ii	Manufacturing	Activity of subsidiary company Dalmia Cement (Bharat) Limited	99.4%

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
i	Management services	74140	0.20%
ii	OPC and Blended Cements	2523	99.4%

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	14	1 corporate office + 3 regional	18
International	0	0	0

17. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of states)	22 states
International (No. of countries)	0 countries

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

It is less than 0.1%

c. A brief on types of customers

IHB – Individual home Builders who built their home on a plot of land.

Institutional Customers – Entities who buy cement from the Company for various housing or commercial/government projects

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)	3,876	3745	96.62%	131	3.38%
2.	Other than Permanent (E) (interns, trainees, part time employees, etc.)	145	136	93.79%	9	6.21%
3.	Total employees (D + E)	4,021	3881	96.52%	140	3.48%
Workers						
4.	Permanent (F)	1631	1547	94.85%	84	5.15%
5.	Other than Permanent (G) (contract)	15,264	14629	95.84%	635	4.16%
6.	Total workers (F + G)	16,895	16176	95.74%	719	4.26%

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	3	75%	1	25%
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total differently abled employees (D + E)	4	3	75%	1	25%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	3	3	100%	0	0
5.	Other than Permanent (G)	1	1	100%	-	-
6.	Total differently abled workers (F + G)	4	4	100%	0	0

19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	7	1	14.28%
Key Management Personnel	3	0	0

20. Turnover rate for permanent employees and workers

	FY 2021-22		
	Male	Female	Total
Permanent Employees	20.6%	21.9%	20.6%
Permanent Workers	10.1%	5.0%	9.8%

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)
	Dalmia Bharat Limited has 32 subsidiaries, 6 associates and 2 joint ventures as of 31st March 2022. Yes, the cement operation subsidiaries are in the boundary of Business Responsibility performance (BR) disclosure. The list of our subsidiaries can be viewed in form AOC 1 that forms part of the Director's Report.			

VI. CSR Details

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
 (ii) Turnover (in ₹): 135 Cr. (standalone as on 31.03.2022)
 (iii) Net worth (in ₹): 7,284 Cr.(standalone as on 31.03.2022)
 VI. 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 2021-22	
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year
Communities	NIL	NIL	NIL
Investors (other than shareholders)	NIL	NIL	NIL
Shareholders	Yes	402	402
Employees and workers	Yes	NIL	NIL
Customers	Yes	1705	60 Out of 60 open complaints 53 complaints are closed in April'22. Only 2 complaints more than 60 days.
Value Chain Partners	NIL	NIL	NIL
Other (please specify)	-	-	NIL

* Please refer Stakeholder Engagement, Social and Relationship Capital and Grievance Redressal sections of IR

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)
Please refer materiality assessment and risk assessment sections of IR					

Section B: Management and process disclosures

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://www.dalmiacement.com/investor/dalmia-bharat-limited/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	No	No	No	No	No	No	Yes
4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The policies are based on prescribed principles, conformance to the spirit of international standards like ISO 9000, ISO 14,001, ISO 45,001, UNGC guidelines, GRI – standards, WBCSD, wherever relevant and applicable. We are also certified for ISO 26,000.								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Please refer to Corporate Governance Report Section of IR	Please refer to Natural Capital Section of IR	Please refer to Human Capital Section of IR	Please refer to materiality and stakeholder engagement section of IR	Please refer to Human Capital Section of IR	Please refer to Natural Capital Section of IR	Please refer to materiality and stakeholder engagement section of IR	Please refer to Social and Relationship Capital Section of IR	Please refer to materiality and stakeholder engagement section of IR
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Please refer to Corporate Governance Report Section of IR	Please refer to Natural Capital Section of IR	Please refer to Human Capital Section of IR	Please refer to materiality and stakeholder engagement section of IR	Please refer to Human Capital Section of IR	Please refer to Natural Capital Section of IR	Please refer to materiality and stakeholder engagement section of IR	Please refer to Social and Relationship Capital Section of IR	Please refer to materiality and stakeholder engagement section of IR
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements : Integrated Report >> Leadership messages									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Gautam Dalmia, Managing Director (DIN: 00009758) Mr. Dharmender Tuteja, Chief Financial Officer, Dr. Sanjeev Gemawat, Group General Counsel & Company Secretary and Dr. Arvind Madhukar Bodhankar, Head ESG and Chief Risk Officer. Our policies can be viewed at https://www.dalmiacement.com/investor/dalmia-bharat-limited/								
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.	The business responsibility performance of the Company is assessed by the aforesaid executives. Overall performance is assessed annually by the Board. The targets related to environmental KPI such as water reduction in operations, usage of alternative fuels and raw materials as well as mitigation and management of climate change impacts is part of the KRA of senior management. The Board reviews the performance against these KRA on quarterly basis.								
10. Details of Review of NGRBCs by the Company:									
	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
Performance against above policies and follow up action	Board Committees								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Board Committees								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	Yes, We have third party certified management systems in the plants where policeis also undergo third party certification.								

Section C: Principle Wise Performance Disclosure

Principle 1: Businesses should conduct and govern themselves with integrity 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	two	<ul style="list-style-type: none"> Updates on Sustainability initiatives in Dalmia Bharat. Updates on whistle blower mechanism, Whistle Blower Policy, Code of conduct with anti-bribery and ethics and Charter, role & responsibility of Ethics Committee. The Board members has been updated with the above and the underlying principles thereby adding values.	100%
Key Managerial Personnel	two	same as is for the Board Members	100%
Employees other than BoD and KMPs	20 virtual sessions, E-learning sessions and in person session	Code of Conduct	87%

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):

NIL*

* (1) The Registrar of Companies, Ministry of Corporate Affairs (RoC) filed nine complaints against the Company and its erstwhile Managing Director, Chief Financial Officer and Company Secretary before Additional CMM, EO-II, Egmore, Chennai alleging certain non-compliances under Companies Act. The said complaints have been challenged before Chennai High Court by way of petitions seeking quashing of the same. Court has stayed the proceedings before Egmore Court.

(2) RoC had issued four show cause notices against the Company and its Directors including erstwhile Managing Director alleging certain non-compliances under Companies Act. The said notices have been challenged before Chennai High Court by way of writ petitions wherein the Court has issued notice to the Ministry.

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.

NA

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

Yes, the Company has in place Dalmia Way of Life (guideline for employees) and the code of conduct for the Board and senior management pursuant to Regulation 17(5) (a) of SEBI Listing Regulations. The Company has also in place a vigil mechanism and whistle blower policy and constituted an Ethics Committee for effective implementation of the policy. Refer to the corporate governance section of the report for more details.

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 2021-22
Directors	NIL
KMPs	NIL
Employees	NIL
Workers	NIL

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

	FY 2021-22
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	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.

Refer to the corporate Governance Report of the IR for details.

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with each partner) under the awareness programmes
Please refer to the responsible supply chain section of the integrated report.		

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

Essential Indicators

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

	FY 2021-22	Details of improvements in environmental and social impacts
R&D	₹ 4 crore	DRC (Dalmia research Centre) is presently engaged in R&D-led process improvements in cement manufacture, innovative extension of the life of limestone reserves, reduction in carbon emission and adding social value to its products. For more information refer to the Intellectual Capital section of the IR
Capex	Nil	NA

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

Yes

b. If yes, what percentage of inputs were sourced sustainably?

Approximately, 39% as per GCCA Methodology of the raw material sourced for production of cement are attributable as industrial waste (Alternative Raw Material) which is sustainably sourced from the waste streams of other industries. Similarly, 13% of the pyro-heat was provided by alternative fuels (wastes having calorific value

and biomass). The Company is contributing significantly to the circular economy drive and it is a waste recycling positive company.

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.
 - a. Dalmia Bharat’s major product is cement, which is packaged in cement bags. These bags are reused in majority cases to store other inventory for construction purpose as well as other items such as grains, fodder, etc. The plastic bags once discarded are also recycled by waste recyclers to create new bags. Also, Dalmia Bharat is an ‘industrial waste disposer’ and re-purposes waste through the use of alternative fuels, one of which is plastic. Our cement plants use municipal wastes as segregated combustible fraction which primarily consists of plastics. We are plastic recycling positive company.
 - b. Our products do not produce any E-waste. However, the E-waste produced during the office operations is sold to the registered recyclers.
 - c. The hazardous waste generated in the cement production process, is sold to the registered recyclers or disposers. The incinerable fraction of the hazardous wastes are disposed off within the plant kilns itself as per the permissions from State Pollution Control Boards. In addition, Dalmia Cement, a subsidiary of Dalmia Bharat, also disposes the wastes from other industries and municipalities as a raw material or fuel.

Cement bags get recycled during use phase multiple times to store various items. In addition, the Company disposes off much higher quantities of plastic wastes (from other industries and municipalities) as compared to the PP bags used in cement packaging. – Case filed.

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?

DBL produces cement which is an intermediate product of construction activity. We also report to the applicable and relevant Scope-3 emissions of our products and processes, including end of life treatment.

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.

DBL produces cement which is an intermediate product of construction activity. Cement is a basic building material used extensively across the globe. India is still under development phase and life of a building or infrastructure made from cement and concrete can be more than 100 years.

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 2021-22	
Alternative Raw Materials such as fly ash, slag etc. used in Clinker and Cement manufacturing	39% (as per GCCA methodology)

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 2021-22		
	Re-used	Recycled	Safely disposed
Plastics (including packaging)	Not applicable as cement is an intermediate product of the construction activity. The PP bags used in packaging are also used for storage of multiple items like sand and gravel.		
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
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Not Applicable as the product is cement which is used in the form of concrete in buildings and cannot be reclaimed.

The packaging is not reclaimed as cement bags are reused by the end users and cement bag manufacturers. Besides, our plants dispose off more packaging waste from the society than their own generation. For the current year we generated nearly 44,392 tonnes of packaging material (as PP cement bags) and disposed of nearly 261,380 tonnes of plastics and RDF.

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day Care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	3745	3745	100%	3745	100%			2962	79.09%	1093	29.19%
Female	131	131	100%	131	100%	92	70.23%			21	16.03%
Total	3876	3876	100%	3876	100%	92	2.37%	2962	76.42%	1114	28.74%
Other than Permanent Employees											
Male	136	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Female	9	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
Total	145	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

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	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	1547	920	59.47%	1547	100%			244	15.77%	809	52.29%
Female	84	12	14.29%	84	100%	70	83.33%			11	13.10%
Total	1631	932	57.14%	1631	100%	70	4.29%	244	14.96%	820	50.28%
Other than Permanent Employees											
Male	14629	11173	76.38%	9593	65.58%			113	0.77%	3536	24.17%
Female	635	583	91.81%	273	42.99%	273	42.99%			225	35.43%
Total	15264	11756	77.02%	9866	64.64%	273	1.79%	113	0.77%	3761	24.64%

2. Details of retirement benefits, for Current FY*.

Benefits	FY 2020-21		
	No. of employees covered as a % of total employees	No. of permanent workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N/A)
PF	100.00%	99.89%	Yes
Gratuity	100.00%	100.00%	Yes
ESI	1.06%	5.09%	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.

Please refer to the Human Capital section for details

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

Gender	Permanent Employees	
	Return to work rate	Retention rate
Male	100%	91.26
Female	100%	90.0
Total	100%	91.15

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	
Other than Permanent Workers	
Permanent Employees	Yes, third party managed whistle-blower helpline, details are provided in whistle-blower policy
Other than Permanent Employees	

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

Category	FY 2021-22		% (B / A)
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	
Total Permanent Employees	3876	0	0.00%
- Male	3745	0	0.00%
- Female	131	0	0.00%
Total Permanent Workers			
- Male	1547	1134	73.30%
- Female	84	13	15.48%

8. Details of training given to employees and workers:

Category	FY 2021-22				
	Total (A)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)
Employees					
- Male	3745	2043	54.55%	2258	60.29%
- Female	131	15	11.45%	17	12.98%
Total	3876	2058	53.10%	2775	71.59%
Permanent Workers					
- Male	1547	1854	119.8%	466	30.12%
- Female	84	4	4.8%	0	0.00%
Total	1631	1858	113.9%	466	28.57%

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

Category	FY 2021-22		
	Total (A)	No. (B)	% (B/A)
		No. (B)	% (B/A)
Employees			
Male (Management)	240	226	94.17%
Male (Non-management)	3,505	3,036	86.62%
Female (Management)	8	7	87.50%
Female (Non-management)	123	104	84.55%
Total	3,876	3,337	87.02%
Permanent Workers			
Male	1,547	1,547	100.00%
Female	84	84	100.00%
Total	1,631	1,631	100.00%

Note: Employee and worker numbers provided are yearly average numbers (not March Exit figures).

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, our plants have implemented ISO 45,001. At present the system exists in 11 out of our 14 operational control plants. Other plants are in the process of implementing the system.

- b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?
It is as per the recommended practice in ISO 45,001 system.
- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)
Yes, we encourage our employees to report near miss incidents identified through various digital platforms which is analysed from a central repository. The employees who report highest number of instances are also felicitated for their efforts which acts as an incentive for our employees to report near miss incidents sighted.
- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)
Yes

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

Safety Incident/Number	Category	FY 2021-22 Current Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees and Permanent workers	0
	Contract Workers	0.16
Total recordable work-related injuries	Employees and Permanent workers	0
	Contract Workers	5
No. of fatalities	Employees and Permanent workers	0
	Contract Workers	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0
	Permanent Workers	0

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

Dalmia Bharat has included best in class safety practices which includes deploying a line manager responsible for safety, implementation of Du-Pont model across plant. We have also curated an 'Incident management system' for continuous monitoring and real-time reporting of accidents. For further details please refer to the Human Capital section.

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

	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	58	19	Related to newly acquired plant where we are in the process of setting up standardized system
Health & Safety	91	9	

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	~ 78% of the plants are under ISO 45,001 Management System where working conditions and safety are constantly assessed by third parties. The remaining plants are in the process of completion.
Working Conditions	

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.

Please refer to Human Capital section in IR to see corrective actions taken and the actions implemented on safety and well-being of the employees.

Leadership Indicators

- 1. Does the entity extend any life insurance or any compensatory package in the event of death of
 - (A) Employees (Y/N) - Yes
 - (B) Permanent Workers (Y/N). Yes
- 2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.
In all contractual obligations with value chain partners, statutory dues such as PF, gratuity, etc. are deducted and paid accordingly. Specific contractual obligations are provided for such adherence.

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:

		FY 2021-22
	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
Employees	Please refer to the Human Capital section and GCCA Table at the end of the report. Please refer to point no. 11 of this section.	
Permanent Workers		

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

No, refer to the Human Capital section for details of the scheme programmes.

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	ESG performance of the major value chain partners assessed in third party platforms.
Working Conditions	ESG performance of the major value chain partners assessed in third party platforms.

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 as audits not conducted for value chain partners for their premises.

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.

Please refer to Stakeholder Engagement section of IR

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Please refer to Stakeholder Engagement section of IR				

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.

Please refer to Stakeholder Engagement section of IR

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, please refer to Stakeholder Engagement section of IR

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

Dalmia Bharat always consciously acts as a responsible corporate citizen and engages with the marginalised & vulnerable sections of our society. Our major engagement channels are with communities benefiting from our CSR interventions and dealer network. We engage with them frequently through need assessment and other participatory methods to understand their needs and impact of our interventions.

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 Covid-19 relief to our vulnerable stakeholders such as communities, masons, painters, etc. Please refer to CSR Report and Social and Relationship Capital section in the IR for further details.

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 2021-22		
	Total (A)	No. of employees / workers covered (B)	% (B / A)
Employees			
Permanent	3745	3273	87.4%
Other than permanent	131	NA	NA
Total Employees	3876	3273	84.44%

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

Category	FY 2021-22				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)
Employees					
Permanent		NA	NA		
Male	3745	NA	NA	3745	100%
Female	131	NA	NA	131	100%
Other than Permanent					
Male	136	NA	NA	NA	NA
Female	9	NA	NA	NA	NA
Workers					
Permanent					
Male	1547	NA	NA	1547	100%
Female	84	NA	NA	84	100%
Other than Permanent		NA	NA		
Male	14519	7120	Nil	7399	50.96%
Female	642	282	Nil	360	56.07%

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

	Number	Male	Female
		Median remuneration/ salary/ wages of respective category (in ₹)	Median remuneration/ salary/ wages of respective category (in ₹)
Board of Directors (BoD)	7	0.37 Cr	0.19 Cr.
Key Managerial Personnel	3	2.49 Cr	0
Employees other than BoD and KMP	3733	0.15 Cr.	0.14 Cr.
Permanent Workers	1547	0.04 Cr.	0.02 Cr.

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 our internal risk procedures. The human rights issues and impacts are overseen by the management of Dalmia Bharat. HR head is directly responsible for setting up the mechanism and addressing human rights impact related risk elimination.

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

Dalmia Bharat has a third-party ethics helpline which allows stakeholders to report issues on human rights violations. The details are also mentioned in our whistle-blower policy. Toll Free No: 18005725242 email: dalmia_complaints@ethicshelpline.com

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

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

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

All complaints are made in anonymity through a third-party helpline. Investigations are carried thoroughly once complaint is made, the management of Dalmia Bharat ensures all necessary procedures are carried out appropriately.

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

Yes, Dalmia Bharat has strict guidelines on human rights issues in all external contracts. In addition, internal control mechanisms exist to ensure human rights due diligence. All contracts are monitored constantly for compliance to guidelines.

9. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100% Internal audited
Forced/involuntary labour	100% Internal audited
Sexual harassment	100% Internal audited
Discrimination at workplace	100% Internal audited
Wages	100% Internal audited
Others – please specify	100% Internal audited

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

Dalmia Bharat ensures proper screening of potential suppliers and partners to make sure that there are no individuals below 18 years of age and/or forced/involuntary are engaged. Our contracts with our value chain partners prohibit employment of child labour and force/involuntary labour.

In regards, to sexual harassment and discrimination instances, all complaints are made in anonymity through a third party helpline. Investigations are carried thoroughly once complaint is made and management makes decision based on investigation report.

Dalmia Bharat strives to be a discrimination free company and we do not allow discrimination and harassment based on religion, gender, caste, disability, nationality, sexual orientation, race and age. We also ensure all our employees and permanent workers are paid more than minimum wage requirements. In addition, we also expect all our value chain partners to uphold these principles and include guidelines on human rights in all our contracts.

Leadership Indicators

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

No complaints so far hence not applicable. Dalmia Bharat is also signatory of UNGC principles and ensures human rights related risks and corrective action on complaints are taken into business process.

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

Dalmia Bharat has internal control mechanisms to ensure human rights due diligence. With external contracts, all contracts contain strict guidelines on human rights issues and compliance is monitored constantly. 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

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	The premises/office locations of the value chain partners, beyond our plant office locations have not been assessed.
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 2021-22
Total electricity consumption (A)	5,224 TJ
Total fuel consumption (B)	45,204 TJ*
Energy consumption through other sources (C)	-
Total energy consumption (A+B+C)	50,428 TJ
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees) in TJ/Million INR	0.44

*As the CPP electricity is considered in the total electricity consumption in point (A), CPP fuel consumption is not added in Point B to avoid double counting.

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, Price Waterhouse Chartered Accountants LLP was engaged by DBL for GRI Indicator assurance (non-financial). The financial assurance was carried out by Walker Chandiok & Co LLP.

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.

The following plants are registered as designated consumers under PAT scheme of Government of India: DPM, KPD, MGH, BCW, KCW, RGP, BLG, UMG, LCW, JCW

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

Parameter	FY 2021-22
Water withdrawal by source (in Million Cum)	
(i) Surface water	2.2
(ii) Groundwater	0.77
(iii) Third party water (Municipal Water Supply)	0.06
(iv) Seawater / desalinated water	Nil
(v) Others (Rainwater Harvesting structures)	1.04
Total volume of water withdrawal (i + ii + iii + iv + v)	4
Total volume of water consumption (zero discharge of water)	4
Water intensity per rupee of turnover (Water consumed KL / turnover)	35.6

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, Price Waterhouse Chartered Accountants LLP was engaged by DBL for GRI Indicator assurance (non-financial). The financial assurance was carried out by Walker Chandiok & Co LLP.

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

All of Dalmia Bharat’s plants are Zero Liquid Discharge facilities. All water effluents are recycled through ETP and STP and used in our processes again.

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

Parameter	Please specify unit	FY 2021-22
NOx	Tonnes	Please refer to the GCCA indicators Table in the report.
SOx	Tonnes	
Particulate (PM)	matter Tonnes	
Persistent organic pollutants (POP)	Ng. TEQ	
Volatile organic compounds (VOC)	Ng. TEQ	
Hazardous air pollutants (HAP)	-	
Others - please specify		

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, Price Waterhouse Chartered Accountants LLP was engaged by DBL for GRI Indicator assurance (non-financial). The The financial assurance was carried out by Walker Chandio & Co LLP.

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

Parameter	Unit	FY 2021-22
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	Please refer to GRI Table
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	Please refer to GRI Table
Total Scope 1 and Scope 2 emissions per rupee of turnover	Tonne CO ₂ per million INR	113.6

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, Price Waterhouse Chartered Accountants LLP was engaged by DBL for GRI Indicator assurance (non-financial). The financial assurance was carried out by Walker Chandio & Co LLP.

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

Yes, in order to reduce Green House Gas emissions, Dalmia Bharat has committed to becoming carbon negative by 2040 in addition to RE100, EP100 and EV100 commitments by 2030. To achieve these targets, we have implemented several measures like alternative fuels, lower clinker factor, blended cement production, energy efficiency efforts, expansion of renewable energy usage and many more. Please refer to Natural Capital section in IR for more details.

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

Parameter	FY 2021-22
Total Waste generated in the boundary (in metric tonnes)	
Plastic waste (A)	2,540
E-waste (B)	49.77
Bio-medical waste (C)	0.25
Construction and demolition waste (D)	Nil
Battery waste (E)	97
Radioactive waste (F)	Nil

Other Hazardous waste. Please specify, if any. (G)

1. Grease	14
2. Used Oil	115
3. ETP Sludge	-
4. Waste containing oil	6

Other Non-hazardous waste generated (H). Please specify, if any.

1. Metal scrap	4,406.31
2. Refractory	1,428.49
3. Iron dust scrap	907
4. Miscellaneous	340.53
Total (A+B + C + D + E + F + G + H)	9,904

Parameter	FY 2021-22
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)	
(i) Recycled (A+B+E+G1+G2+H1+H2+H3+H4) Method of recycling – Sold to authorised recyclers	9,898
(ii) Re-used	NIL
(iii) Other recovery operations	-
Total	9,898
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)	
Category of waste	
(i) Incineration	6.25
(ii) Landfilling	-
(iii) Sold to Sold to authorised recyclers	9,898
Total	9,904

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, Price Waterhouse Chartered Accountants LLP was engaged by DBL for GRI Indicator assurance (non-financial). The financial assurance was carried out by Walker Chandiook & Co LLP.

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.

Dalmia Bharat always strives to replace hazardous and toxic chemicals in our products with eco-friendly alternatives. As such, our products do not use any hazardous and toxic chemicals. For details on our waste management strategy, please refer to Natural Capital section of IR.

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.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
			Not applicable as there are no operations near above-mentioned zones.

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 project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Please refer to the manufactured capital section of the report.					

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:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fine / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective taken, if any
1	Water (Prevention & Control of Pollution) Act, 1974; Air (Prevention & Control of Pollution) Act, 1981	Certain non-compliances are alleged in the Closure Order dated 29.01.2022 in relation to closure of Kadapa plant of DCBL.	Andhra Pradesh Pollution Control Board issued a Closure Order dated 29.01.2022.	DCBL challenged the closure order by way of filing a Writ Petition before the Hon'ble High Court of Andhra Pradesh on the ground that it has all approvals and licenses, is in compliance of applicable laws and as such there is no violation as alleged in the closure order. The Hon'ble High Court of Andhra Pradesh, vide its order dated February 01, 2022, permitted DCBL to resume the functioning of the cement plant forthwith till further orders.

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	
From renewable sources	
Total electricity consumption (Non-fossil fuel-based GRID+WHRS+Solar+GTAM) (A)	
Total fuel consumption (B) (from biomass sources in cement plants, captive power plants and biodiesel)	
Energy consumption through other sources (C)	
Total energy consumed from renewable sources (A+B+C)	
From non-renewable sources	
Total electricity consumption (D)	
Total conventional fuel consumption (E) (kiln fuels, CPP, material drying and on-site vehicle and equipment - excluding AFR and biomass)	
Energy consumption through other sources (F) (from Alternative fuel sources in kilns fuels, CPP, material drying and on-site vehicle and equipment)	
Total energy consumed from non-renewable sources (D+E+F)	

Please refer to GRI table on page 359 in the report.

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, Price Waterhouse Chartered Accountants LLP was engaged by DBL for GRI Indicator assurance (non-financial). The financial assurance was carried out by Walker Chandio & Co LLP.

2. Provide the following details related to water discharged:

All our facilities are zero liquid discharge plants, hence water discharged is zero for FY 2021-22.

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, Price Waterhouse Chartered Accountants LLP was engaged by DBL for GRI Indicator assurance (non-financial). The financial assurance was carried out by Walker Chandio & Co LLP.

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

Note: We have identified high water stress areas using WRI Aqueduct tool

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

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

Parameter	FY 2021-22
Water withdrawal by source (in ,000 KL)	
(i) Surface water (harvested rainwater)	112
(ii) Groundwater	124
Total volume of water withdrawal (in kilolitres)	237
Total volume of water consumption	237
Water intensity per tonne of cement (Ltr/ton)	128
Water discharge by destination and level of treatment	
Total water discharged (in kilolitres)	0 (zero discharge plant)

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, Price Waterhouse Chartered Accountants LLP was engaged by DBL for GRI Indicator assurance (non-financial). The financial assurance was carried out by Walker Chandio & Co LLP.

- (i) Name of the area: Kadapa, Andhra Pradesh
- (ii) Nature of operations: Integrated Cement Plant
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2021-22
Water withdrawal by source (,000 KL)	
(i) Surface water (harvested rainwater)	268
(ii) Groundwater	111
Total volume of water withdrawal (in kilolitres)	379
Total volume of water consumption	379
Water intensity per tonne of cement (Ltr/ton)	171
Water discharge by destination and level of treatment	
Total water discharged (in kilolitres)	0 (zero discharge plant)

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, Price Waterhouse Chartered Accountants LLP was engaged by DBL for GRI Indicator assurance (non-financial). The financial assurance was carried out by Walker Chandiok & Co LLP.

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

Parameter	Unit	FY 2021-22
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)	Million Metric tonnes of CO ₂ equivalent	1.06
Total Scope 3 emissions per rupee of turnover	Tonne CO ₂ per million INR	9.2

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, Price Waterhouse Chartered Accountants LLP was engaged by DBL for GRI Indicator assurance (non-financial). The financial assurance was carried out by Walker Chandiok & Co LLP.

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:

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
	Please refer to Natural Capital section, intellectual section and manufactured capital section of the IR		

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

Yes, all our Manufacturing units are having Onsite-emergency plan with disaster management plan. The plan is targeted to- contain the incident, minimise 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. With respect to Business continuity, we have adequate mines reserve to continue the business. All our manufacturing units as having Factory licence to operate business and being renewed.

Please refer to the risk assessment section of the report for further details.

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.

Refer Natural Capital section of the IR and GCCA Table on emissions.

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

The physical assessment of the value chain partners premises/offices did not take place. At the same time, major suppliers were assessed for their ESG scores in the third-party platforms such as DJSI, Sustainalytics, etc.

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.

Dalmia Bharat is a part of following key associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
2	Confederation of Indian Industries (CII)	National
3	The Associated Chambers of Commerce of India (ASSOCHAM)	National
4	PHD Chamber of Commerce & Industry	National
5	Cement Manufacturers Association (CMA)	National
6	Indian Chamber of Commerce (ICC)	National
7	Global Cement and Concrete Association	International
8	World Cement Association	International
9	Global Cement and Concrete Association, India	National
10	World Economic Forum	International

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

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

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
1	Renewable energy adoption, carbon emissions reduction in cement industry	raising voices	Yes, national seminars	Quarterly	NA
2	Fly Ash regulations and market dynamics	seminars, conferences, thru trade associations - GCCA, CII, FICCI	conferences participated	Quarterly	NA
3	Carbon Markets	Seminars, conferences and focused policy asks	Various platforms of CII, GCCA, FICCI, FMC,	Quarterly	NA
4	Green Procurement policies	National and international platforms, meeting with governmental departments, LEAD IT, FMC, World Economic Forum	Yes, the information may be available in the public domain	Quarterly	NA
5	Climate finance and low/ zero carbon economy transition	National and international platforms, meeting with governmental departments, LEAD IT, FMC, World Economic Forum	Yes, the information may be available in the public domain	Quarterly	NA

Principle 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
We have conducted EIAs for the greenfield and brownfield expansion of the capacity. SIA is part of the EIA process. Please refer to the manufactured capital section for details on EIAs conducted and follow the web-links of each EIA for further information.					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
We have conducted EIAs for the greenfield and brownfield expansion of the capacity. SIA is part of the EIA process. Please refer to the manufactured capital section for details on EIAs conducted and follow the web-links of each EIA for further information.						

3. Describe the mechanisms to receive and redress grievances of the community.
 Dalmia Bharat has various mechanisms to receive and redress grievance of the community. In plants we have complaint register the communities also follow formal channel and informal channels through CSR teams, external stakeholder groups and many more.
4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	FY 2021-22
Directly sourced from MSMEs/ small producers	-
Sourced directly from within the district and neighbouring districts	DBL has Pan India operations with internal transfer within plants. We ensure to source all raw material is locally wherever feasible.

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
We have conducted EIAs for the greenfield and brownfield expansion of the capacity. SIA is part of the EIA process. Please refer to the manufactured capital section for details on EIAs conducted and follow the web-links of each EIA for further information.	

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

S. No.	State	Aspirational District	Amount spent (In ₹)
1	Andhra Pradesh	Kadapa	₹ 30.28 Lakhs

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised /vulnerable groups? (Yes/No)
 (b) From which marginalised /vulnerable groups do you procure?
 (c) What percentage of total procurement (by value) does it constitute?
 No
4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

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

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

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

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	SHG Members	11001	The beneficiaries of CSR projects are from all sections of the society in our area of influence.
2	DIKSHa Trainees	1659	
3	Farmer Producers Organisation	3282	
4	IBM Skillsbuild	0	
5	Gram Parivartan Project	40,375	
6	IGP Trainings (IITs/LEDP/MEDP/ SRI/ Silai School/ Bamboo Plantation/100SHGs initiative)	24,440	
7	Village Pond	1,305	
8	Check Dam	1,000	
9	Farm Pond	480	
10	Roof Rainwater Harvesting and Recharge well in Chirawa	1,065	
11	Adoption of Better Cultivation Practises - Chirawa	9,835	
12	Drip Irrigation	935	
13	Other Drinking water initiatives	1,000	
14	Climate Action - Energy	1,910	
15	Infrastructure - Community / School / Rural Haat	15,000	
16	Sanitation	1000	
17	HP WoW	5,850	
18	Health Care	35,880	
19	Mask - Frontline workers	3,000	

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.

- Raised by customer to company official like Sales Officer or Tech Service Engineer.
- Raised to the channel partner with whom the customer is dealing
- Directly from customer to co. helpline number
- By sending email or on company website.

The complaint is gathered from customer in specific format which captures all details of complaint including Date of receipt, Product type, Brand, Manufacturing date, Week no., Quantity supplied, Quantity used, Date of supply, Invoice no., Dealer details, Location, District name, Nature of complaint, application area, detailed explanation of complaint, assistance provided in the past like strength test or mix design, whether sample collected, Third party or plant testing requirement.

The co. has proper response mechanism for consumer complaints which begins from formal receipt of the complaint, attending the complaint within a stipulated time frame (around 48 hours), identifying root cause of the problem, sample testing done at plant or third-party facility if required, findings shared with customer and complaint brought to closure. There is also an escalation matrix in place for handling complaints.

Corrective and preventive action measures taken by company: informing customer to follow better construction practices, proper usage of the product, better mix design, conducting performance trials, etc. If issues found at the product level, plant is involved at every step so that similar issues do not occur in future.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	All necessary information as per regulatory requirements are disclosed on all our products. Information on cement bags are governed as per BIS.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2021-22		
	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Refer to the corporate governance report section of the IR		
Advertising			
Cyber-security			
Delivery of essential services			
Restrictive Trade Practices			
Unfair Trade Practices			
Other (Product related)	1705	60	Out of 60 open complaints 53 complaints are closed in April'22. Only 2 complaints more than 60 days.

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

	Number	Reasons for recall
Voluntary recalls	None	Not Applicable
Forced recalls	None	Not Applicable

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

We are working on robust data security architecture and reporting mechanism. Please refer to corporate governance section of IR for more details.

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.

Since there are no complaints, there was no need for any corrective action. However, we always strive to ensure the best quality products are delivered to our customers and ensure all feedback from our stakeholders in considered in our business processes.

Leadership Indicators

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

Dalmia Cement Website - <https://www.dalmiacement.com/>

Dalmia Delight – Dealer Loyalty Program - <https://www.dalmiadelight.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.
- Knowledge Centre in Website - <https://www.dalmiacement.com/knowledge-centre/>
- 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. It was conducted in FY 22.

5. Provide the following information relating to data breaches:

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

We are working on robust data security architecture and reporting mechanism. Please refer to corporate governance section of IR for more details.

- b. Percentage of data breaches involving personally identifiable information of customers

None, reported. We are working on robust data security architecture and reporting mechanism. Please refer to corporate governance section of IR for more details.