



Ref : 2023-24/BRSR

July 16, 2024

The National Stock Exchange of India Limited, Exchange Plaza, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051.	BSE Limited, Corporate Relationship Department, P. J. Towers, Dalal Street, Fort, Mumbai – 400 023.
Code : PRSMJOHNSN	Code : 500338

Dear Sir,

Sub. : Business Responsibility and Sustainability Report for the financial year 2023-24

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are enclosing herewith the Business Responsibility and Sustainability Report of the Company for the financial year 2023-24, which forms part of the Annual Report of the Company for the Financial Year 2023-24.

This is for your information and records.

Thanking you,

Yours faithfully,
for **PRISM JOHNSON LIMITED**

SHAILESH DHOLAKIA
Company Secretary &
Compliance Officer

Encl.: As above





**BUSINESS
RESPONSIBILITY
& SUSTAINABILITY
REPORT**

SECTION A GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L26942TG1992PLC014033
2.	Name of the Listed Entity	Prism Johnson Limited
3.	Year of incorporation	1992
4.	Registered office address	305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016
5.	Corporate address	Rahejas, Main Avenue, 2nd. Floor, V. P. Road, Santacruz (West), Mumbai - 400 054
6.	E-mail	investor@prismjohnson.in
7.	Telephone	+91-22-61042200
8.	Website	https://www.prismjohnson.in/
9.	Financial year for which reporting is being done	2023-24
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited
11.	Paid-up Capital	₹ 503.36 Cr
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Nupur Agarwal Chief Investor Relations & Strategy Officer nupur.agarwal@prismjohnson.in Tel: +91-22-61042200
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures under this report pertaining to environmental, social, and financial performance have been made on a standalone basis
14.	Whether the company has undertaken reasonable assurance of the BRSR Core?	No
15.	Name of assurance provider	Not applicable
16.	Type of assurance obtained	Not applicable

II. Products/services

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

Description of Main Activity	Description of Business Activity	% of Turnover of the entity
Manufacturing	Manufacturing of portland cement, tiles and ready-mixed concrete	92.5%

18. 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.	Portland cement	23942	45.4%
2.	Tiles	23939	27.0%
3.	Ready-mixed concrete	23952	20.1%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	2 Cement plants (One location)	219	336
	11 Tiles plants (Including joint ventures)		
	2 Bathroom fitting plants		
	102 Ready-mixed concrete (RMC) plants (including franchisees)		
International	Nil	Nil	Nil

Note: The Company has operational control over 66 RMC plants (out of the total 102 RMC plants) and 6 Tiles plants (out of the total 11 Tiles plants); the reporting boundary of Environmental and Social data does not include the plants that are not under the operational control of the Company.



20. Markets served by the entity:

a. Number of locations

Locations	National (No. of States)	Locations	International (No. of Countries)
Number	36*	Number	31

*All states and union territories of the country

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

Exports constituted 0.7% of the Company's total standalone turnover in 2023-24.


c. A brief on types of customers


The Company's customers mainly include dealers, infrastructure companies, real estate firms, and individual homeowners, among others.

IV. Employees


21. Details as at the end of Financial Year (2023-24):


a. Employees and workers (including differently abled):

 Employees	S. No.	Particulars	Total (A)	Male		Female	
				No. (B)	% (B/A)	No. (C)	% (C/A)
	1.	Permanent (D)	3,949	3,696	94%	253	6%
	2.	Other than Permanent (E)	-	-	-	-	-
	3.	Total Employees (D+E)	3,949	3,696	94%	253	6%



 Workers	S. No.	Particulars	Total (A)	Male		Female	
				No. (B)	% (B/A)	No. (C)	% (C/A)
	4.	Permanent (F)	1,280	1,279	99%	1	1%
	5.	Other than Permanent (G)	5,264	5,085	97%	179	3%
	6.	Total workers (F+G)	6,544	6,364	97%	180	3%

b. Differently abled Employees and workers:

 Differently Abled Employees	S. No.	Particulars	Total (A)	Male		Female	
				No. (B)	% (B/A)	No. (C)	% (C/A)
	1.	Permanent (D)	4	4	100%	0	0%
	2.	Other than Permanent (E)	0	0	0%	0	0%
	3.	Total differently abled employees (D+E)	4	4	100%	0	0%

 Differently Abled Workers	S. No.	Particulars	Total (A)	Male		Female	
				No. (B)	% (B/A)	No. (C)	% (C/A)
	4.	Permanent (F)	1	1	100%	0	0%
	5.	Other than permanent (G)	0	0	0%	0	0%
	6.	Total differently abled workers (F + G)	1	1	100%	0	0%

22. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
 Board of Directors	11	2	18%
 Key Management Personnel*	2	0	0%

* Other than Board of Directors

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

Particulars	2023-24			2022-23			2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	30%	20%	30%	27%	41%	28%	24%	35%	25%
Permanent Workers	8%	67%	8%	5%	0%	5%	8%	0%	8%

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






24. (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	TBK Rangoli Tile Bath Kitchen Private Limited	Subsidiary	100%	Not applicable
2	TBK Venkataramiah Tile Bath Kitchen Private Limited	Subsidiary	100%	Not applicable
3	TBK Samiyaz Tile Bath Kitchen Private Limited	Subsidiary	100%	Not applicable
4	H. & R. Johnson (India) TBK Limited	Subsidiary	100%	Not applicable
5	RMC Readymix Porselano (India) Limited	Subsidiary	100%	Not applicable
6	TBK Prathap Tile Bath Kitchen Private Limited	Subsidiary	98%	Not applicable
7	Raheja QBE General Insurance Company Limited	Subsidiary	51%	Not applicable
8	Prism Johnson Building Solutions Limited	Subsidiary	100%	Not applicable
9	Prism Concrete Solutions Limited	Subsidiary	100%	Not applicable
10	PJL Cement Limited	Subsidiary	100%	Not applicable
11	Sentini Cermica Private Limited	Joint Venture	50%	Not applicable
12	Spectrum Johnson Tiles Private Limited	Joint Venture	50%	Not applicable
13	Antique Marbonite Private Limited	Joint Venture	50%	Not applicable
14	Sanskar Ceramics Private Limited	Joint Venture	50%	Not applicable
15	Small Johnson Floor Tiles Private Limited	Joint Venture	50%	Not applicable
16	Coral Gold Tiles Private Limited	Joint Venture	50%	Not applicable
17	Ardex Endura (India) Private Limited	Joint Venture	50%	Not applicable
18	TBK Deepgiri Tile Bath Kitchen Private Limited	Joint Venture	50%	Not applicable
19	TBK Florance Ceramics Private Limited	Joint Venture	50%	Not applicable
20	CSE Solar Parks Satna Private Limited	Associate	27.95%	Not applicable
21	Sunspring Solar Private Limited	Associate	27%	Not applicable
22	ReNew Green (MPR Two) Private Limited	Associate	45%	Not applicable

VI. CSR Details
25.

(i) Whether CSR is applicable as per section 135 of Companies Act, 2013:	Yes
(ii) Turnover	₹ 7,068.59 Crores in 2023-24
(iii) Net worth	₹ 1,391.00 Crores in 2023-24





VII. Transparency and Disclosures Compliances
26. 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)	2023-24			2022-23		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
 Communities	Yes	Nil	Nil	Nil	Nil	Nil	Nil
 Investors (other than shareholders)	Yes	Nil	Nil	Nil	Nil	Nil	Nil
 Shareholders	Yes	Nil	Nil	Nil	Nil	Nil	Nil
 Employees and workers	Yes	Nil	Nil	Nil	Nil	Nil	Nil
 Customers	Yes	Nil	Nil	Nil	Nil	Nil	Nil
 Value Chain Partners	Yes	Nil	Nil	Nil	Nil	Nil	Nil







The grievance redressal mechanism forms part of the Stakeholder Engagement Policy, which is available on the Company's website at: <https://www.primjohnson.in/wp-content/uploads/2023/07/Stakeholder-Engagement-Policy.pdf>. The Company has a provision to report any grievances in all key policies.





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

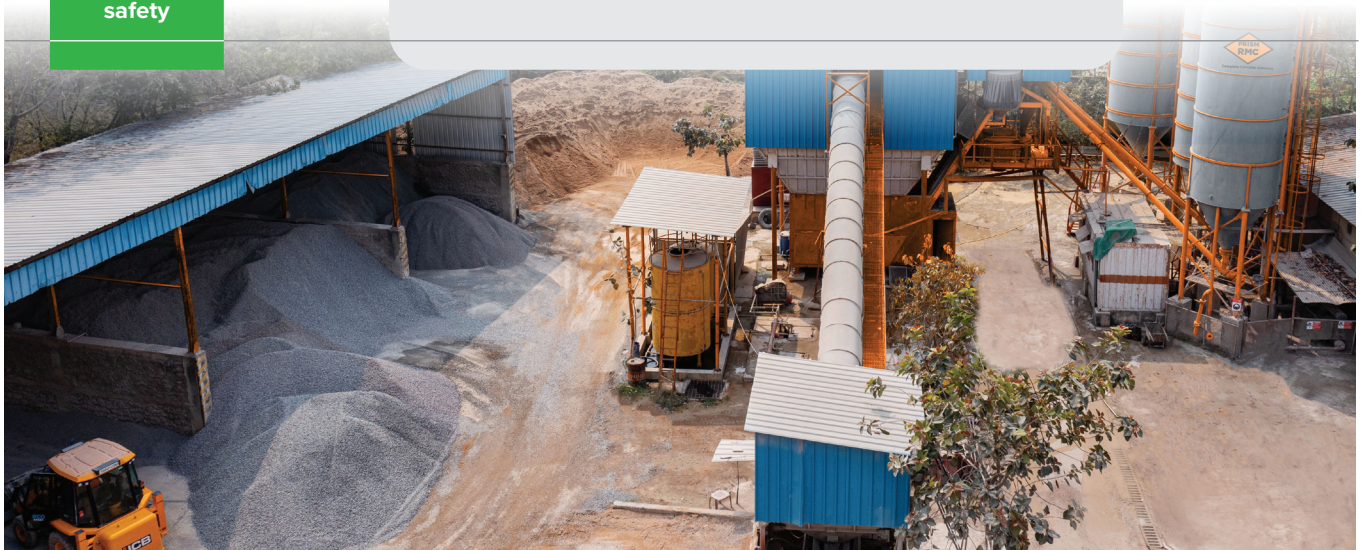
Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per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

Sr. No.	Material issue identified	Indicate whether risk or opportunity	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 and GHG emissions	Risk	<ul style="list-style-type: none"> Emissions from fossil fuels and production, physical and transitional (including regulatory) impacts of climate change including extreme weather, higher fuel costs and greater regulation 	<ul style="list-style-type: none"> Reliance on alternative fuels Integration of renewable energy Enhancing energy efficiency across operations Substitution by alternative low-carbon raw materials 	Negative
2	 Air quality	Risk	<ul style="list-style-type: none"> Ensuring emissions are within permissible limits to prevent negative health impacts 	<ul style="list-style-type: none"> Undertaking regular air quality assessments by NABL-accredited laboratories 	Negative
3	 Water conservation	Risk	<ul style="list-style-type: none"> Addressing water stress through judicious use of water 	<ul style="list-style-type: none"> Achieving Zero Liquid Discharge across three business divisions Implementation of water conservation measures including rainwater harvesting, groundwater recharge, among others. 	Negative
4	 Waste management and circular economy	Risk	<ul style="list-style-type: none"> Environmental impact of waste generated in the Company's operations 	<ul style="list-style-type: none"> Implementing the 4R (Reduce, Reuse, Recycle, and Recover) principles for effective utilisation of resources Safe disposal of waste through SPCB-authorized vendors Usage of waste from other industries as alternative fuel 	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	 <p>Biodiversity</p>	Risk	<ul style="list-style-type: none"> Negative impact on local habitats, ecological systems and biodiversity 	<ul style="list-style-type: none"> Undertaking green belt development programme and plantation drives Mine rehabilitation programmes Environmental Impact Assessments 	Negative
6	 <p>Transport and logistics</p>	Opportunity	<ul style="list-style-type: none"> Carbon footprint of the Company's transportation and logistics network 	<ul style="list-style-type: none"> Route optimisation through the adoption of technological interventions Fuel efficient vehicles 	Positive
7	 <p>Talent attraction and retention</p>	Risk	<ul style="list-style-type: none"> The significance of a diverse and skilled workforce that enables the Company to achieve its growth objectives 	<ul style="list-style-type: none"> Robust recruitment policy Skill development and training Performance based rewards and recognitions programme Employee benefits to foster employee well-being Employee engagement to gauge satisfaction and formulate employee-centric policies 	Negative
8	 <p>Labour relations</p>	Risk	<ul style="list-style-type: none"> Resolving worker grievances through worker unions that could otherwise disrupt operations 	<ul style="list-style-type: none"> Active engagement with labour unions for grievance redressal 	Negative
9	 <p>Human rights</p>	Risk	<ul style="list-style-type: none"> Human right violations in the Company's value chain 	<ul style="list-style-type: none"> Human Rights policy Human rights assessment and due diligence framework Supply chain sustainability assessment framework 	Negative
10	 <p>Occupation health & safety</p>	Risk	<ul style="list-style-type: none"> Prevention of work-related injuries and ill health through the provision of a safe and conducive work environment 	<ul style="list-style-type: none"> Occupational Health & Safety policy and management systems Safety training Safety risk assessment Performance management 	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
11	 Indirect economic impacts	Opportunity	<ul style="list-style-type: none"> Fostering economic growth in local communities 	<ul style="list-style-type: none"> Local procurement Procurement from small vendors, medium and small scale enterprises (MSME) Hiring from local communities 	Positive
12	 Community engagement	Opportunity	<ul style="list-style-type: none"> Collaboration with communities to foster local economic growth and execute role as a responsible corporate citizen 	<ul style="list-style-type: none"> Community development projects implemented through the Company's CSR framework Community needs assessment 	Positive
13	 Value and ethics	Risk	<ul style="list-style-type: none"> Unethical behaviour and business practices could erode stakeholder trust 	<ul style="list-style-type: none"> Code of Conduct Whistleblower mechanism Training on ethical business practices 	Negative
14	 Regulatory and statutory compliance	Risk	<ul style="list-style-type: none"> The Company is subject to numerous economic, environmental and social regulations 	<ul style="list-style-type: none"> Compliance management framework and SOPs 	Negative
15	 Supplier sustainability	Risk	<ul style="list-style-type: none"> ESG risks in the supply chain could disrupt the Company's value chain 	<ul style="list-style-type: none"> Supplier Code of Conduct Supplier Sustainability Assessment framework 	Negative
16	 Economic business performance	Opportunity	<ul style="list-style-type: none"> Higher revenue growth and profitability will enable the Company to create value for all stakeholders 	<ul style="list-style-type: none"> Strategy to increase market penetration through increase in dealer network and focus on growing sales volume Cost rationalisation measures Business decisions driven by Return on Capital Employed and Free Cash Flow 	Positive

Sr. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	Approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
17	 Diversity and inclusion	Opportunity	<ul style="list-style-type: none"> A diverse and skilled workforce that can bolster innovation 	<ul style="list-style-type: none"> Diversity and Inclusion policy Focus on increasing the share of female professionals in mission-critical roles Pay parity, merit-based decision making 	Positive
18	 Innovation and sustainable products	Opportunity	<ul style="list-style-type: none"> Increased stakeholder expectations with respect to environmental and social performance of the Company and impact of its products on customers and other stakeholders 	<ul style="list-style-type: none"> Accredited R&D facilities Adoption of new and sustainable technologies Expanding the share of greener/low carbon products Green product certifications 	Positive
19	 Customer relations	Opportunity	<ul style="list-style-type: none"> Customer retention and satisfaction is imperative for the long-term profitability of the Company's business 	<ul style="list-style-type: none"> Customer satisfaction surveys Customer grievance redressal mechanisms New and innovative product offerings 	Positive
20	 Customer health and safety	Risk	<ul style="list-style-type: none"> Health and safety impacts of products 	<ul style="list-style-type: none"> Manufacturing products that are devoid of toxic chemicals and hazardous substances 	Negative



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	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)	✓	✓	✓	✓	✓	✓	✓	✓	✓
b. Has the policy been approved by the Board? (Yes/No)	✓	✓	✓	✓	✓	✓	✓	✓	✓
c. Web Link of the Policies, if available	https://www.prismjohnson.in/policies/								
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	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<p>Prism Cement: ISO 9001:2008, ISO 45001:2018, SA 8000:2008, ISO 50001:2011, ISO 14001:2004, ISO 27001:2013</p> <p>HRJ: ISO 9001:2008, ISO 45001:2018, ISO 50001:2011, ISO 14001:2004, IGBC, GRIHA, Green Pro</p> <p>Prism RMC: BIS, Green Pro</p>								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>The Company recognises the importance of addressing environmental issues and has formulated a strategy aimed at reducing greenhouse gas emissions and increasing the use of renewable energy in its manufacturing processes. Additionally, the Company is focused on using alternative raw materials and fuels that have a lower impact on the environment. It also strives to optimise water usage in its manufacturing processes and implement water recharge initiatives with an aim to increase ground water levels through its water recharge activities.</p> <p>The Company is committed to making a positive societal impact by promoting inclusivity and diversity within its workforce. The Company is an equal opportunity employer and values diversity and inclusion. The Company also supports various initiatives designed to uplift marginalised groups, promote education, impart skill training, and improve access to essential services. The Company is dedicated to upholding the highest standards of governance and ethics, with a corporate governance model built on the principles of accountability, transparency, independence and fairness.</p>								
6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	<p>Prism Cement</p> <p>Emission intensity reduced from 626 kg CO₂ per tonne of cementitious material in 2022-23 to 616 kg in 2023-24. Around 29% of total power consumption for Prism Cement was met through green and renewable sources in 2023-24. The Company aims to increase its dependence on green and renewable sources of energy and has plans to set up wind and additional solar power.</p> <p>HRJ</p> <p>HRJ's energy efficiency improved by 21% in 2023-24, from the baseline year of 2021-22. Further, HRJ increased the share of rainwater harvesting to 20% of total water consumption during 2023-24.</p> <p>Prism RMC</p> <p>Prism RMC improved the water intensity of its production processes by 4% in 2023-24.</p>								

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*)

As one of the leading players in the building materials sector, we recognise our responsibility towards the environment and the communities we operate in. Our vision is to drive sustainable growth while catering to the evolving needs of our customers through innovative products and services. With a focus on fostering robust infrastructural developments, we are dedicated to creating a conducive and safe working environment for all stakeholders, delivering top-notch products and services, and maximising shareholder value. Our sustainability strategy is built on four pillars: Creating Stakeholders Value, Safeguarding Environment, Employee Well-being and Growth, and Supporting Communities.

In the past fiscal year, we have made significant strides towards reducing our environmental footprint. Our Emissions Intensity has decreased from 626 kg CO₂ per tonne of cementitious material in the previous year to 616 kg, showcasing our commitment to emission reduction. Moreover, 29.2% of our total power requirement at Prism Cement’s plant at Satna, Madhya Pradesh was met through green power and renewable sources. Building upon this momentum, we have announced our plans to invest in 8 MW of additional solar power by June 2024 and 24 MW of captive wind power by March 2025, aiming to further increase our reliance on sustainable energy sources. Additionally, we have planted nearly 1 Lakh trees and installed a fully mechanised AFR feeding system to improve our Thermal Substitution Rate (TSR) at Prism Cement.

Our commitment to inclusive growth remains unwavering. In the past year, we allocated ₹ 1.89 Crores towards CSR initiatives, to support various community initiatives, largely focussing on the 18 villages surrounding our cement plant at Satna, Madhya Pradesh. These initiatives span across key thematic areas including Rural Infrastructure Development, Health and Hygiene, Education, Environment & Water Conservation, Access to Potable Drinking Water, Disaster Management, and Social Welfare. By focusing on these pillars, we aim to create a lasting positive impact on the communities we serve.

<p>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).</p>	<p>DIN No: 00515412 Name: Vijay Aggarwal Designation: Managing Director Telephone no: + 91-22-61042200 Email Id: investor@prismjohnson.in</p>
<p>9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/ No). If yes, provide details.</p>	<p>Yes. The sustainability governance framework of Prism Johnson is headed by the Risk Management Committee of the Board, which evaluates the Company’s progress on its sustainability agenda and how effectively it is addressing environmental and social risks. The Executive Committee (EC) of the Company is responsible for formulating the sustainability strategy of the Company.</p>

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)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Yes, the Risk Management Committee is responsible for reviewing the Company’s performance against the above policies									Quarterly								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes, the Executive Committee reviews compliance with statutory requirements									Quarterly								

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



No, the Company has a comprehensive evaluation framework through which it evaluates compliance to all its policies.

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)									
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)									

Not applicable



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 categorised 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.

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	6	ESG training covering NGRBC principles, including cyber-security awareness, enterprise risk management, Human Rights policy, Environment policy, the Company's material aspects and sustainability strategy.	100%
 Key Managerial Personnel	6		100%
 Employees other than BoD and KMPs	314		100%
 Workers	772		68%

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

Non-Monetary				
Particulars	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil	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
Not applicable	

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

The Company has a Code of Conduct and Whistle Blower Policy, which covers ethics, bribery and corruption. The Whistle Blower Policy enables all stakeholders to raise any concern about unethical practices. The policy ensures confidentiality and protection against discrimination for complainants.



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

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

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

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



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

There have been no fines/penalties/actions taken by regulators/law enforcement agencies/judicial institutions, pertaining to cases of corruption and conflicts of interest.

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

Particulars	2023-24 (Current Financial Year)	2022-23 (Previous Financial Year)
i) Accounts payable (₹ Crores)	1,546.18	1,506.78
ii) Cost of goods/services procured (₹ Crores)	6,161.07	5,862.77
iii) Number of days of accounts payables	92	94

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	2023-24 (Current Financial Year)	2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	–	–
	b. Number of trading houses where purchases are made from	–	–
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	–	–
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	65.1%	65.1%
	b. Number of dealers/distributors to whom sales are made	6,464	6,454
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	7.8%	7.7%
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	13.5%	16.6%
	b. Sales (Sales related parties/Total Sales)	0.5%	0.6%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	93.3%	71.1%
	d. Investments (Investments in related parties/Total Investments made)	99.9%	99.9%

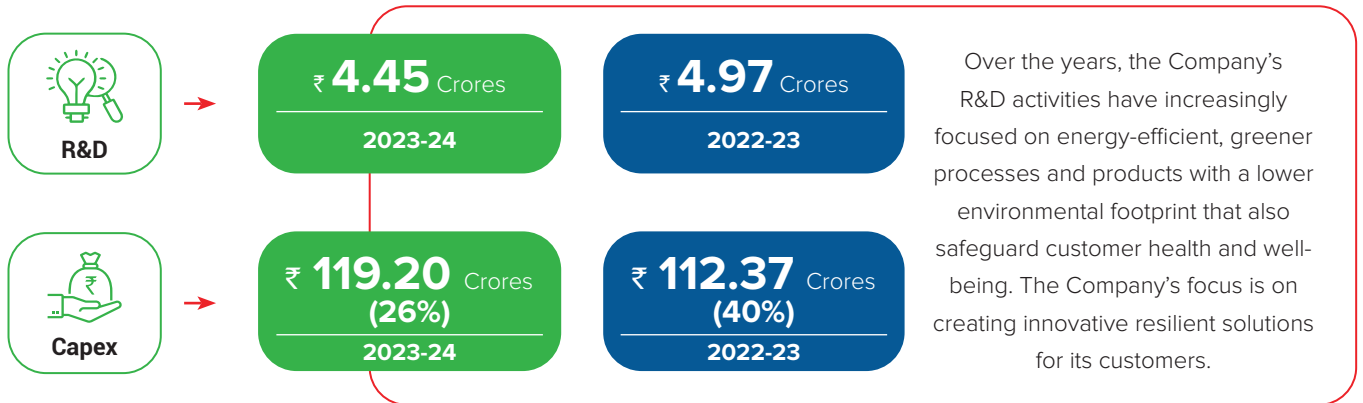
Principle 2

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

Essential Indicators

- 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.**

Details of improvements in Environmental and social impacts



- Does the entity have procedures in place for sustainable sourcing? (Yes/No)**

Yes

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

The Company's Supplier Code of Conduct defines its expectations concerning Business Ethics, Environmental Standards, Labour and Human Rights. Suppliers are required to acknowledge the provisions of the code and confirm their acknowledgement to the Company. In 2023-24, 77% of the Company's critical suppliers acknowledged the code. In addition to the Supplier Code of Conduct, the Company has also developed a Supply Chain Sustainability Assessment Framework to ensure that its suppliers and value chain partners are aligned with the Company's ESG strategy and goals. As a starting point, the assessment framework is being leveraged to assess the performance of key critical suppliers.

Additionally, Prism Cement conducts evaluations on the social performance of all its suppliers, focusing on identifying potential labour and human rights risks. In line with the standards of the SA 8000 certification, the Company's principal suppliers undergo assessments and audits to verify compliance. These evaluations categorise each human rights aspect of a supplier into low, medium or high-risk levels. Additionally, the likely impacts linked to each risk level are outlined. The Company then collaborates with suppliers to develop and implement corrective action plans aimed at mitigating these identified risks. Suppliers are given a performance rating that reflects their compliance level. Moreover, to ensure ongoing adherence to standards, the performance of each supplier is periodically reviewed and reassessed.

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) - Prism Cement has taken a significant step towards environmental responsibility by creating an Extended Producer Responsibility (EPR) strategy that aligns with the Plastic Waste Management Rules of 2016. This strategy involves collaborating with certified EPR vendors to implement the plan effectively.



(b) E-waste - Although the Company does not operate in the consumer electronics sector, it still sells the e-waste resulting from the use of such goods to registered recyclers.



(c) Hazardous waste - The hazardous waste generated in the facilities is processed by State Pollution Control Board (SPCB)-authorised vendors.



(d) Other waste - The non-hazardous waste generated is processed by SPCB-authorised vendors. Biodegradable waste is further processed into Alternative Fuels and Raw Materials (AFR).

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.


Yes, EPR is applicable to Prism Cement activities. The Company has developed an EPR plan and has partnered with SPCB-authorised recyclers for catering to the EPR requirements. Prism Cement has achieved the target set by Pollution Control Board for 2023-24.

Principle 3

→ **Businesses should respect and promote the well-being of all employees, including those in their value chain**

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	3,696	3,696	100%	3,696	100%	-	-	-	-	-	-
Female	253	253	100%	253	100%	253	100%	-	-	-	-
Total	3,949	3,949	100%	3,949	100%	253	6%	-	-	-	-

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)



Other than Permanent employees

Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

*Day care facilities are provided, wherever applicable in line with the regulations

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

Category	% of workers 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 workers

Male	1,279	1,279	100%	1,279	100%	-	--	-	-	-	-
Female	1	1	100%	1	100%	1	100%	-	-	-	-
Total	1,280	1,280	100%	1,280	100%	1	0.1%	-	-	-	-



Other than Permanent workers #

Male	5,085	-	-	-	-	-	-	-	-	-	-
Female	179	-	-	-	-	-	-	-	-	-	-
Total	5,264	-	-	-	-	-	-	-	-	-	-

*Day care facilities are provided, wherever applicable in line with the regulations

Vendors and Contractors are required to adhere with the statutory compliance as per applicable regulations.

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

Particulars	2023-24	2022-23
Cost incurred on well-being measures as a % of total revenue of the Company	0.30%	0.33%

2. Details of retirement benefits.

Benefits	2023-24			2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	5%	3%	Y	2%	3%	Y



3. Accessibility of workplaces

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

Yes, the Company complies with the requirements of the Rights of Persons with Disabilities Act, 2016, wherever applicable.

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

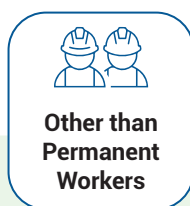
Yes, the Company is an equal-opportunity employer and has put in place a Diversity and Inclusion Policy. It ensures there is no discrimination based on factors, such as gender, caste, race, religion, ethnicity, and disability, among others. The recruitment process of the Company is firmly rooted on the principles of meritocracy. The Company’s dedication to fostering a diverse and inclusive workplace is put into practice through its Diversity and Inclusion Policy. The policy is available on the Company’s website at: <https://www.prismjohnson.in/wp-content/uploads/2023/07/Diversity-andInclusion-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	-	-	-	-
Female	-	-	-	-
Total	-	-	-	-

Note: No employee or worker availed parental leave during 2023-24.

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, The Company has instituted an employee grievance redressal mechanism that allows employees to formally voice concerns, if any. All the employee-centric policies of the Company, including the Whistle Blower policy, Diversity and Inclusion policy, POSH policy, Human Rights policy, Stakeholder Engagement policy and Occupational Health and Safety policy specify how and to whom grievances can be reported and are available on the Company website.

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

Category	2023-24			2022-23		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in respective category (C)	No. of employees/workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees	3,949	0	0%	3,785	0	0%
Male	3,696	0	0%	3,575	0	0%
Female	253	0	0%	210	0	0%
Total Permanent Workers	1,280	963	75%	1,389	1,050	76%
Male	1,279	962	75%	1,387	1,048	76%
Female	1	1	100%	2	2	100%

8. Details of training given to employees and workers:

Category	2023-24					2022-23				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)

 Employees

Male	3,696	1,464	40%	2,576	70%	3,575	1,599	45%	2,598	73%
Female	253	95	37%	193	76%	210	74	35%	177	84%
Total	3,949	1,559	40%	2,769	70%	3,785	1,673	44%	2,775	73%

 Workers

Male	6,364	3,741	59%	1,721	27%	5,939	3,447	58%	1,231	21%
Female	180	52	29%	2	1%	155	34	22%	8	5%
Total	6,544	3,793	58%	1,723	26%	6,094	3,481	57%	1239	20%

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

Category	2023-24			2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)

 **Employees**

Male	3,696	3,018	82%	3,575	2,722	76%
Female	253	168	66%	210	91	43%
Total	3,949	3,186	81%	3,785	2,813	74%

 **Workers***

Male	1,279	896	70%	1,387	984	71%
Female	1	0	0%	2	1	50%
Total	1,280	896	70%	1,389	985	71%

*Includes only permanent workers.

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. The Company has established an Occupational Health and Safety Management (OHS) system throughout its operations. All of Prism Cement and HRJ's plants have been awarded the ISO 45001:2018 certification, while all plants in the RMC division maintain a strong internal management 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?

The Company has developed Standard Operating Procedures (SOPs) to instruct and delineate safety protocols for all operations deemed high-risk. Additionally, it routinely evaluates both regular and irregular activities, examines previous incidents, and anticipates potential emergency situations. Annual inspections are also carried out at plants to assess the performance of tools and machinery, among other aspects. In the plants, safety related sign boards are placed at conspicuous places.

The Company has dedicated site-level safety committees at its plants, who are responsible for conducting Hazard Identification and Risk Assessments (HIRA). Furthermore, the Company's manufacturing plants engage in Hazard and Operability (HAZOP) studies to pinpoint potential risks and devise appropriate countermeasures.

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








Yes. The Company has put in place a system for near-miss reporting that is accessible to both permanent and contractual employees. The Company analyses all cases reported to formulate corrective action plans.

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

Yes, the Company ensures that all qualifying employees and workers receive ESI cards, enabling them and their families to access benefits at designated hospitals. Alongside, it extends additional advantages such as Health Care Insurance, Group Personal Accident (GPA) insurance, life insurance and coverage for disability to its employees and permanent workers.

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

 Employees  Workers

Safety Incident/Number	Category*	2023-24	2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)		0	0.21
		0.69	0.45
Total recordable work-related injuries		1	2
		16	6
Number of fatalities		0	0
		0	2
High consequence work-related injury or ill-health (excluding fatalities)		0	0
		0	0

*Including the contract workforce

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

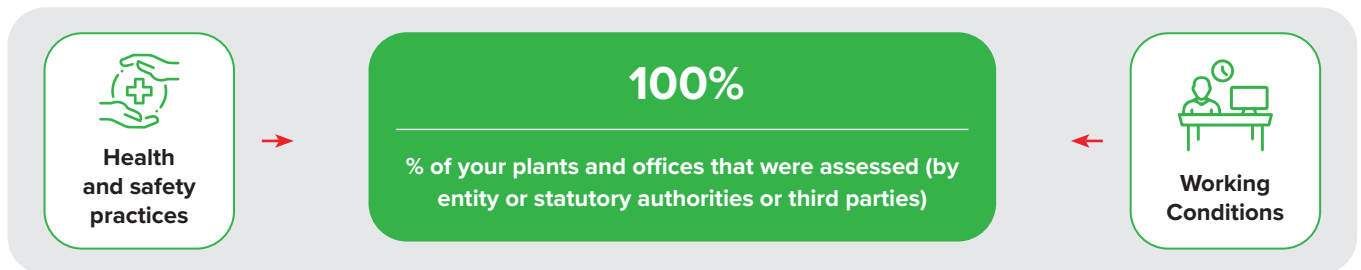
To advance its commitment to achieving a zero-accident and injury-free workplace, the Company has established Occupational Health and Safety Management (OHS) systems across all its plants. To guarantee the effective enforcement of its safety policies and management systems, Safety Governance Committees have been set up within various business divisions. These committees oversee safety practices at each manufacturing site, where site-level safety committees conduct Hazard Identification and Risk Assessment (HIRA) evaluations. Moreover, all of the Company's plants carry out Hazard and Operability (HAZOP) studies to pinpoint potential hazards and develop appropriate mitigation strategies. Standard Operating Procedures (SOPs) have been developed to guide and standardise safety measures for all operations deemed high-risk.

In addition to these measures, the Company regularly reviews both routine and non-routine tasks, analyses previous incidents, and evaluates potential emergency situations to enhance safety protocols continuously. Annual inspections are conducted at the plants to ensure the proper maintenance and operation of tools and machinery. The Company places a strong emphasis on health and safety education, organising regular training sessions for its employees to increase awareness of safety policies and practices. Through need assessments, priority training topics are identified, and an annual training calendar is prepared to systematically address these areas.

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

Particulars	2023-24			2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	Not Applicable	0	0	Not Applicable
Health & Safety	0	0	Not Applicable	0	0	Not Applicable

14. Assessments for the year:



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.

Not Applicable

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 engages with all stakeholders who are impacted by its operations and who have the potential to influence the Company. The Company has established a comprehensive process to identify crucial stakeholders, create engagement strategies and perform stakeholder analysis. The Company engages with several stakeholders through a mix of formal and informal channels, aimed at understanding their sustainability priorities and concerns.

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
 Investors	No	Community Meetings: Annual General Meetings, Investor interactions Email: Postal Ballots, Annual Report Website: Quarterly results and presentations, Annual Report and Sustainability Report, Postal Ballots, SEBI LODR Disclosures	Quarterly/ Annually/ Other (need basis)	<ul style="list-style-type: none"> Business growth by leveraging the Company's financial, operational and sustainability strategies Timely financial and other statutory disclosures Competition and market positioning Sound corporate governance mechanism Timely receipt of dividends, resolving shareholders' grievances and creating awareness of ease of doing business
 Customers and dealers	No	Community Meetings: Dealer and distributor conventions, Seminars and workshops Other: Customer satisfaction surveys, Grievance redressal forums	Other (need basis)	<ul style="list-style-type: none"> Customer satisfaction, loyalty & retention Product quality and safety New product mix development based on market needs Fair and competitive pricing Timely and efficient redressal of customer complaints Detailed product-related labelling; Adequate information on products
 Employees	No	Emails: Newsletters, Periodical e-bulletins Community Meetings: Workshops, events, and seminars Other: Various trainings held throughout the year, Performance evaluation, Employee satisfaction surveys, Grievance redressal and self-service portals	Other (need basis)	<ul style="list-style-type: none"> Company policies and procedures Nurturing work environment Career counselling and growth prospects Personal and professional growth Diversity and equal opportunity Health and well-being On the job trainings Skill development programmes
 Suppliers & service providers	No	Community Meetings: Meetings with contractors/vendors, Seminars and workshops, Supplier feedback survey	Others (need basis)	<ul style="list-style-type: none"> Inclusion of local as well as MSME suppliers Timely payment to suppliers Fair and accountable supply chain practices Improving operational efficiency of logistics Supplier financial health, reputation and service quality

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
 <p>Local Communities</p>	Yes	<p>Community Meetings: Awareness programmes Others: Social media channels, Sponsorships, CSR activities</p>	Others (need basis)	<ul style="list-style-type: none"> Strengthening relations with local communities Need assessment of local communities Undertaking CSR initiatives
 <p>Government & regulatory bodies</p>	No	<p>Website: Annual Report and requisite disclosures, Notices and circulars Others: Policy advocacy forums, Compliance reports</p>	Others (need basis)	<ul style="list-style-type: none"> Engaging with government regulatory bodies to stay compliant with legal and regulatory requirements Product safety Product quality and standard Employee health and safety Advocacy of industrial problems and labour related reforms
 <p>Board of Directors</p>	No	<p>Community Meetings: Board/ ERM/Committee meetings, Annual General Meeting, Familiarisation Programme Website: Annual Report and disclosures Other: Evaluation of Board, Board Committees and Individual Directors</p>	Quarterly/ Annually	<ul style="list-style-type: none"> Sustainable business growth Sound corporate governance mechanisms Formulation of business strategy, risk management and implementation of key actionable items Investor relations
 <p>Industry Associations</p>	No	<p>Community Meetings: Conferences, Technology exhibitions meetings, Events, and seminars, Forums and workshops</p>	Others (need basis)	<ul style="list-style-type: none"> Policy advocacy Continuous innovations and staying updated with industry development. Maintenance of product and service standards Cooperation between business to ensure overall industry development

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	2023-24			2022-23		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. employees/workers covered (D)	% (D/C)

 **Employees**

Permanent	3,949	2,426	61%	3,785	1,210	32%
Other than permanent	-	-	-	-	-	-
Total Employees	3,949	2,426	61%	3,785	-	32%

 **Workers**

Permanent	1,280	517	40%	1,389	695	50%
Other than Permanent	5,264	797	15%	4,705	0	0%
Total Workers	6,544	1,314	20%	6,094	-	11%

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

Category	2023-24					2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)

 **Employees**

Permanent										
Male	3,696	0	0%	3,696	100%	3,575	0	0%	3,575	100%
Female	253	0	0%	253	100%	210	0	0%	210	100%
Other than Permanent	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

Category	2023-24					2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)


Workers

Permanent										
Male	1,279	104	8%	1,176	92%	1,387	210	15%	1,177	85%
Female	1	0	0%	1	100%	2	1	50%	1	50%
Other than Permanent										
Male	5,085	2,120	42%	3,730	73%	4,552	2,774	61%	1,778	39%
Female	179	11	6%	168	94%	153	25	16%	128	84%

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

Particulars	Male		Female	
	Number	Median remuneration/ salary/wages of respective category (in ₹)	Number	Median remuneration/ salary/wages of respective category (in ₹)
Board of Directors (BoD)	4	3,92,75,498	0	-
Key Managerial Personnel	2	1,23,00,000	0	-
Employees other than BoD and KMP	3,649	6,94,131	251	6,99,665
Workers	1,322	5,98,136	1	3,61,324

Note: Information has been provided as of March 31, 2024; Non-executive Directors are not considered in the above

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



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 HR department, in collaboration with the senior management of the Company is responsible for managing human rights concerns. Additionally, the procurement team across all business divisions is tasked with ensuring that value chain partners acknowledge the labour and human right principles stipulated in the Company's Supplier Code of Conduct.

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

The Company's Human Rights Policy is in alignment with internationally recognised frameworks, including the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work, the International Declaration of Human Rights and the UN Convention on the Rights of the Child, as well as applicable local regulations. As outlined in the policy, any grievances related to human rights can be directed to the Company's HR department. This policy covers both the Company's employees and its value chain partners. Additionally, in accordance with the requirements specified in the Supplier Code of Conduct, any concerns pertaining to labour and human rights can be reported to the Company. Both these policies, include a compliance helpline that can be leveraged to report any grievances.

Moreover, Prism Cement has established a grievance redressal mechanism that aligns with the SA 8000 certification standards, incorporating a specified escalation matrix for addressing issues.

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

Particulars	2023-24		Remarks	2022-23		
	Filed during the year	Pending resolution at the end of year		Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	Not Applicable	0	0	Not Applicable
Discrimination at workplace	0	0	Not Applicable	0	0	Not Applicable
Child Labour	0	0	Not Applicable	0	0	Not Applicable
Forced Labour/Involuntary Labour	0	0	Not Applicable	0	0	Not Applicable
Wages	0	0	Not Applicable	0	0	Not Applicable
Other human rights related issues	0	0	Not Applicable	0	0	Not Applicable

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

Particulars	2023-24	2022-23
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees/workers	0%	0%
Complaints on POSH upheld	Not Applicable	Not Applicable

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

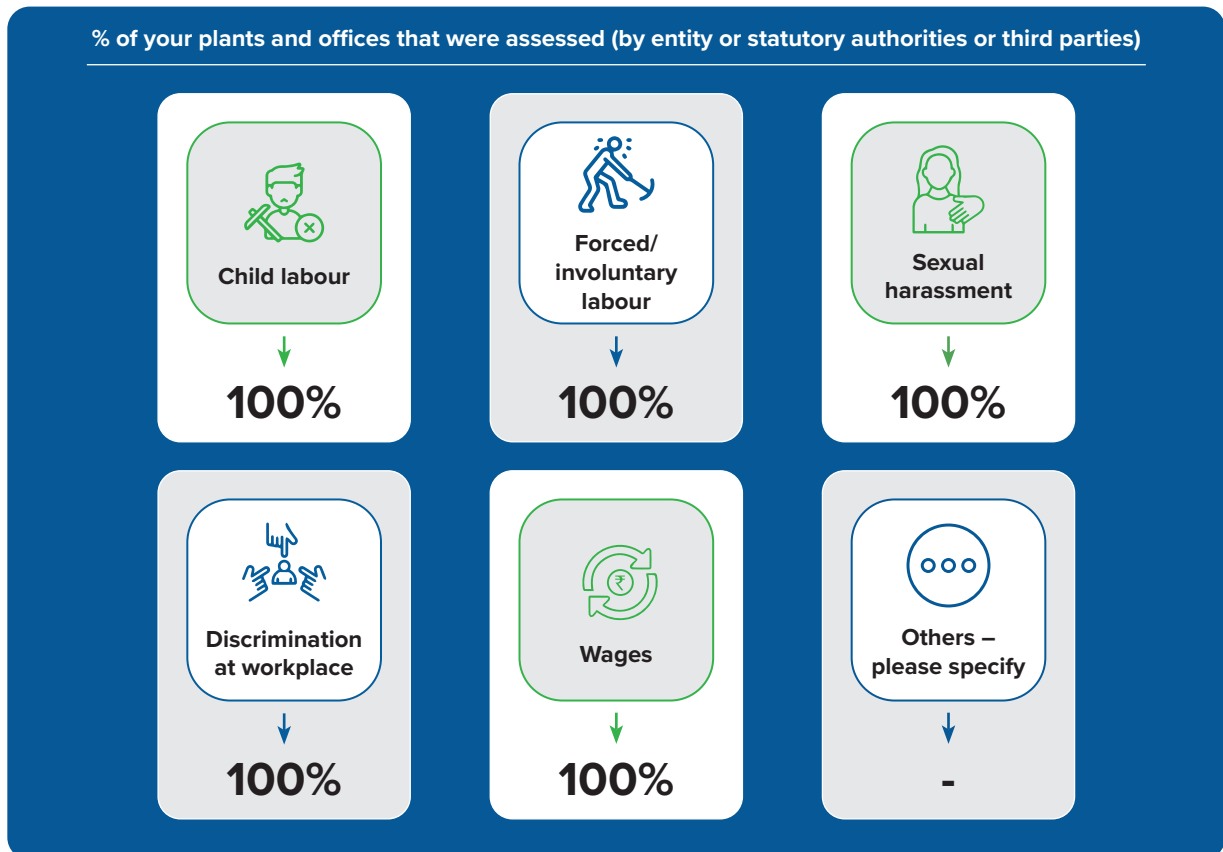
The Company’s whistle blower mechanism has established strict confidentiality protocols to protect the identity of the complainant. Any whistle blower cases that arise are directed to the Chairman of the Company, the Chairperson of the Audit Committee and the Corporate Governance Cell.

Furthermore, the Company has developed and implemented a POSH Policy aimed at the prevention, prohibition and redressal of sexual harassment at the workplace. Internal Complaints Committee have been established on Zonal basis to address complaints and is tasked with conducting investigations in a fair and impartial manner, ensuring utmost confidentiality and anonymity throughout the process. Further, in order to increase awareness, the Company conducts regular training sessions to educate employees on the Company’s policies regarding discrimination and harassment.

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

Yes, the Company’s value chain partners are required to share a written acknowledgement of the Supplier Code of Conduct, which covers several ESG principles, including labour and human rights.

10. Assessments for the year:



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

Whether total energy consumption and energy intensity is applicable to the company? Yes

Parameter	2023-24	2022-23
Revenue from operations (₹ Crores)	7,068.59	6,711.46
Parameter	2023-24	2022-23
From renewable sources		
Total electricity consumption (A) (GJ)	6,53,664	5,31,935
Total fuel consumption (B) (GJ)	8,98,324	6,74,437
Energy consumption through other sources (C) (GJ)	-	-
Total energy consumed from renewable sources (A+B+C)	15,51,988	12,06,372
From non-renewable sources		
Total electricity consumption (D) (GJ)	13,52,018	12,45,715
Total fuel consumption (E) (GJ)	1,42,67,279	1,36,41,702
Energy consumption through other sources (F) (GJ)	-	-
Total energy consumed from non-renewable sources (D+E+F)	1,56,19,297	1,48,87,417
Total energy consumed (A+B+C+D+E+F)	1,71,71,285	1,60,93,789
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations)	0.000243 GJ/₹	0.000240 GJ/₹
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption (GJ)/Revenue from operations adjusted for PPP) *	0.0056	0.00557
Energy intensity in terms of physical output	1.44 GJ/MT	1.37 GJ/MT

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

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

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, Prism Johnson Limited (Cement Division - Unit I) & Prism Johnson Limited (Cement Division - Unit II) have been identified as designated consumers under the PAT scheme.

Unit I has completed two PAT cycles - Cycle-I (2012-2015) and Cycle-II (2016-2019). Unit I achieved its target in both the cycles, earning Energy Saving Certificates. Currently, Unit I is under PAT Cycle-VII (2022-25).

Unit II has Completed one PAT cycle (Cycle-III 2017-2020). Unit II also achieved its target and Energy Saving Certificates. Currently, Unit -II is under PAT Cycle-VII (2022-25).

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

Parameter	2023-24	2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	5,03,035	5,36,183
(ii) Groundwater	9,85,274	9,75,573
(iii) Third party water	4,93,133	5,21,161
(iv) Seawater/desalinated water	Nil	Nil
(v) Others	NA	NA
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	19,81,442	20,32,916
Total volume of water consumption (in kilolitres)	19,81,442	20,32,916
Water intensity per rupee of turnover (Total Water consumed/ Revenue from operations)	0.000028 KL/₹	0.000030 KL/₹
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption (KL)/Revenue from operations adjusted for PPP) *	0.00064	0.00069
Water intensity in terms of physical output	0.16 KL/MT	0.17 KL/MT

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

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4. Provide the following details related to water discharged:

Parameter	2023-24 (Current Financial Year)	2022-23 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	Nil	Nil
- No treatment		
- With treatment – please specify level of treatment		
(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		
(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)		

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

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

At present, the Company's all cement plants, all 6 tiles plants and all 66 RMC plants that are under operational control of the Company are Zero Liquid Discharge (ZLD) plants. This does not include Prism RMC's Mega plants as these facilities fall outside the Environmental, Social and Governance (ESG) reporting boundary of the business division.

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

Parameter	Please specify unit	2023-24	2022-23
NOx	MT/Annum	2,351	2,858
SOx	MT/Annum	1,391	705
Particulate Matter (PM)	MT/Annum	411	374
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
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. No

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

Parameter	Unit	2023-24 (Current Financial Year)	2022-23 (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	38,26,859	35,67,633
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	2,66,647	2,45,682
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	tCO ₂ /₹ Crores	580	568
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions (Metric tonnes of CO ₂)/Revenue from operations adjusted for PPP)*	tCO ₂ /₹ Crores of turnover adjusted to PPP	13,250	13,000
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Kg CO ₂ per MT of cementitious material (Prism Cement)	616	626

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

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² The Company has disclosed CO₂ emissions for 2023-24 and 2022-23

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

Yes. Prism Cement has formulated a decarbonisation strategy and identified key levers that will enable it to achieve its ambitions. These include:

- Increase use of alternative raw materials and reduce clinker factor
- Adoption of alternative fuels
- Increase emphasis on energy conservation and efficiency
- Integration of renewable energy sources
- Explore use of Carbon Capture and Storage (CCS) technologies

Prism Cement has 22.4 MW of WHRS and 22.5 MW of solar power capacity at its cement plant at Satna, Madhya Pradesh. Further, it has announced its plan to invest additional 8 MW of solar power by June 2024 and 24 MW of captive wind power by March 2025. In December 2023, Prism Cement commissioned an AFR facility with a processing capacity of 600 tonnes per day. The Company has started using alternate fuels such as, plastic waste, industrial waste, agricultural waste and medical waste in its Satna plant.

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

Parameter	Units	2023-24 (Current Financial Year)	2022-23 (Previous Financial Year)
Total Waste generated (in metric tonnes)			
Plastic waste (A)	Metric Tonnes	76	63
E-waste (B)	Metric Tonnes	0.07	10
Bio-medical waste (C)	Metric Tonnes	0.18	0
Construction and demolition waste (D)	Metric Tonnes	29,418	48,674
Battery waste (E)	Metric Tonnes	6	4
Radioactive waste (F)	Metric Tonnes	0	0
Other Hazardous waste. Please specify, if any. (G)	Metric Tonnes	Used oil – 75 ETP sludge – 11,026	Used oil – 106 ETP sludge – 20,637
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	Metric Tonnes	Metal scrap – 1,137 Bags – 119 Rubber scrap – 17 Wooden pellets – 45 Carton – 199 Broken tiles – 2,002 Coal ash – 0 Refractory bricks – 0 Others – 161	Metal scrap – 2,116 Bags – 48 Rubber scrap – 76 Wooden pellets – 44 Carton – 217 Broken tiles – 1,896 Coal ash – 67 Refractory bricks – 91 Others – 94
Total (A+B + C + D + E + F + G + H)	Metric Tonnes	44,280	74,143
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	Metric Tonnes/₹	0.000001	0.000001
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated (MT)/Revenue from operations adjusted for PPP)*	Metric Tonnes/₹ of Turnover adjusted to PPP	0.0000143	0.0000253

Parameter	Units	2023-24 (Current Financial Year)	2022-23 (Previous Financial Year)
Waste intensity in terms of physical output	Metric tonnes/MT of production	0.0038	0.0063

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	The Company disposes of waste generated from its operations through third-party vendors, which are authorised by the SPCBs.		
(ii) Re-used			
(iii) Other recovery operations			
Total			

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

Category of waste			
(i) Incineration	The Company disposes of waste generated from its operations through third-party vendors, which are authorised by the SPCBs.		
(ii) Landfilling			
(iii) Other disposal operations			
Total			

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

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

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

The Company has established Standard Operating Procedures (SOPs) to guarantee the safe and proper disposal of waste. Hazardous waste produced at the facilities is managed by third-party vendors who are authorised by the State Pollution Control Boards (SPCBs). Similarly, non-hazardous waste is processed by authorised vendors for recycling and secure disposal.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
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The Company has requisite environmental clearances/approvals for its operations. In addition to ensuring all requisite environmental clearances for its operations, the Company also undertakes biodiversity conservations measures. In alignment with its mine reclamation plans, the company restores mine pits and surrounding areas, planting flora and fauna species.

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public Domain (Yes/No)	Relevant Web Link
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No EIA conducted in the current year

13. Is the entity compliant with the applicable environmental law/regulations/guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). Yes

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 fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
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No non-compliances

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.
- 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.

	Name of the trade and industry chambers/associations		Reach of trade and industry chambers/associations (State/National)
1	Bombay Chambers of Commerce & Industry	→	National
2	Confederation of Indian Industry	→	National
3	Cement Manufacturers Association	→	National
4	Indian Council of Ceramic Tiles and Sanitaryware	→	National
5	Indian Ceramic Society	→	National
6	Ready Mixed Concrete Manufacturers Association	→	National
7	Indian Green Building Council	→	National

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
The Company has not engaged in any anti-competitive conduct.		

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
● ↓	● ↓	● ↓	● ↓	● ↓	● ↓

The Company did not conduct a Social Impact Assessment in 2023-24.

In 2019-20, the Company appointed Genesis Management and Market Research Pvt Ltd., to conduct a Need and Impact Assessment, the results of which have been used to formulate the CSR road map and initiatives for 18 villages around the Satna plant, where a majority share of its CSR budget is allocated.

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
Not applicable, as no family has been displaced due to the Company's operations.						

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

The Company recognises the significance of establishing long-term relationships with the local communities and its responsibility to promote inclusive growth. This commitment is outlined in its Corporate Social Responsibility (CSR) Policy, which provides guidance on CSR governance, key focus areas and effective monitoring of CSR activities. The CSR Committee of the Board oversees the implementation of the CSR Policy. The CSR policy is available on the Company's website at: https://www.prismjohnson.in/wp-content/uploads/2023/01/PJL-CSRPolicy_2021.pdf.

Additionally, Prism Cement conducts a thorough evaluation within local communities to identify primary issues and complaints, on a periodic basis. The Company's CSR team, in collaboration with the local government bodies, addresses these identified concerns and grievances.

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

Particulars	2023-24	2022-23
Directly sourced from MSMEs/small producers	29%	20%
Directly from within India	Cement – 100% HRJ – 91% RMC – 100%	Cement – 100% HRJ – 88% RMC – 100%

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

Location	2023-24	2022-23
Rural	2%	2%
Semi-urban	33%	30%
Urban	16%	16%
Metropolitan	49%	53%

(Place to be categorised as per RBI Classification System – rural/semi-urban/urban/metropolitan)

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.**

The Company has provides various platforms to its consumer to share feedback, including email, Company's mobile applications, telephonic grievance mechanisms, online forums, social media platforms and engagement surveys.

Prism Cement and HRJ offer their dealers and retailers the ability to lodge queries and complaints via a digital platform. This provides them with real-time tracking of complaint status and guarantees them prompt updates for their dealers.

Additionally, the Company has a dedicated customer service team that is trained to handle complaints and feedback promptly and professionally. Further, the Company conducts customer satisfaction survey and maintains a record of Customer Satisfaction Index (CSI). The results for 2023-24 for Prism Cement and Prism RMC are 94% and 84% respectively.

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

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

*All the products of the Company carry the necessary information in compliance with all applicable regulations.

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

Particulars	2023-24			2022-23		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	None	0	0	None
Advertising	0	0	None	0	0	None
Cyber-security	0	0	None	0	0	None
Delivery of essential services	0	0	None	0	0	None
Restrictive Trade practices	0	0	None	0	0	None
Unfair Trade Practices	0	0	None	0	0	None
Others	1,18,845	187	None	1,13,963	338	None

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

Particulars	Number	Reasons for recall
Voluntary recalls	Nil	Not applicable
Forced recalls	Nil	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.

The Company has established a Cyber Security Policy and conducts both internal and external audits to ensure adherence to its guidelines. Prism Cement's IT infrastructure has been awarded the ISO 27001:2013 certification. This policy is accessible on the Company's website, indicating a commitment to maintaining high standards of information security.

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.

Not Applicable

7. Provide the following information relating to data breaches:

- Number of instances of data breaches along-with impact - 0
- Percentage of data breaches involving personally identifiable information of customers - 0
- Impact, if any, of the data breaches – 0

There were no cases of data breaches during the year 2023-24.