

07th September, 2024

To,

The Manager – Listing National Stock Exchange of India Ltd. Exchange Plaza, Bandra Kurla Complex Bandra East Mumbai – MH 400051 Symbol - SALASAR	The Secretary Corporate Relationship Dept. BSE Limited P. J. Tower, Dalal Street, Mumbai MH - 400001 Scrip Code: 540642
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SUB: Submission of Business Sustainability & Responsibility Report FY 2023-24**Dear Sir/ Madam,**

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Business Sustainability & Responsibility Report (BRSR) for the financial year 2023-24.

We request you to please take the same on record.

Yours faithfully,

For Salasar Techno Engineering Limited

MOHIT

KUMAR GOEL

Digitally signed by
MOHIT KUMAR GOEL
Date: 2024.09.07
19:37:02 +05'30'

Mohit Kumar Goel**Company Secretary & Compliance Officer**

CIN No. - L23201DL2001PLC174076



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Business
Responsibility and
Sustainability Report
(FY 2023-2024)

SALASAR TECHO ENGINEERING LIMITED



SECTION A

GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L23201DL2001PLC174076
2.	Name of the Listed Entity	Salasar Techno Engineering Limited
3.	Year of incorporation	2001
4.	Registered office address	E-20, South Extension I, New Delhi, Delhi, India – 110049
5.	Corporate address	Unit- 1, Khasra No. 265,281 -283, Village – Parsaun, Dasna, P.O Jindal Nagar, District, Hapur, Ghaziabad, Uttar Pradesh - 245304
6.	E-mail	compliance@salasartechno.com
7.	Telephone	+91-8076385653
8.	Website	www.salasartechno.com
9.	Financial year for which reporting is being done	2023-24
10.	Name of Stock Exchange(s) where shares are listed	BSE & NSE
11.	Paid-up Capital	INR 1,57,85,26,400
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report.	Mohit Kumar Goel 8076385653 compliance@salasartechno.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The report includes the company's social and governance performance on a standalone basis. The environmental disclosures are based on the performance of its businesses within its organizational boundaries where it has operational control.
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

II. Products/Services

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

Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1. Manufacturing and trading in steel items	The manufacturing and trading of galvanized & non galvanized steel structures, catering to the construction and infrastructure sectors.	68.94%
2. Turnkey Projects (Excluding steel structure)	Turnkey project business focuses on providing end-to-end solutions for power transmission infrastructure, including engineering, procurement, and construction services.	31.06%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

Product/Service	NIC Code	% of total Turnover contributed
1. Steel structure	2511 (Manufacturing of Structural Metal Products)	68.94%
2. EPC Projects	4220 (Construction of Utility Projects)	31.06%

III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	03	17	20
International	-	2	2

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	16
International (No. of Countries)	2

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

Exports contribute 6.15% of the total turnover of the company.

c. A brief on types of customers

The company manufactures steel structures for various applications, including telecom towers, railway and transmission towers, monopoles, and poles, and heavy steel structures such as bridges etc. These products are supplied not only within India but also abroad. They also offer EPC services, specializing in projects for the railway and transmission and distribution sectors. Their clientele includes leading telecom tower companies in India, Indian Railways, state power corporations, and even other EPC companies like Larsen & Turbo Ltd.

IV. Employees

20. Details as at the end of Financial Year:

a) Employees and workers (including differently abled):

Particulars	Total (A)	Male		Female	
		No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES					
1. Permanent (D)	928	917	98.81%	11	1.19%
2. Other than permanent (E)	0	0	0%	0	0%
Total Employees (D+E)	928	917	98.81%	11	1.19%
WORKERS					
1. Permanent (F)	384	384	100%	0	0
2. Other than permanent (G)	962	962	100%	0	0
Total Employees (F+G)	1346	1346	100%	0	0

b) Differently abled Employees and workers:

Particulars	Total (A)	Male		Female	
		No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES					
1. Permanent (D)	-	-	-	-	-
2. Other than permanent (E)	-	-	-	-	-
Total differently abled employees (D+E)	-	-	-	-	-
DIFFERENTLY ABLED WORKERS					
1. Permanent (F)	-	-	-	-	-
2. Other than permanent (G)	-	-	-	-	-
Total differently abled workers (F+G)	-	-	-	-	-

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. & Percentage of Females	
		No. (B)	% (B/A)
Board of Directors	8	2	25.00%
Key Management Personnel	6	1	16.66%

22. Turnover rate for permanent employees and workers

Particulars	Turnover rate in 2023-24			Turnover rate in 2022-23			Turnover rate in 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	36.51%	-	36.51%	25.63%	0.51%	26.14%	18.20%	-	18.20%
Permanent Workers	47.51%	-	47.51%	30.52%	-	30.52%	17.15%	-	17.15%

V. Holdings, Subsidiaries and Associate Companies (including joint ventures)

23. a. Names of holding / subsidiary / associate companies / joint ventures

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)
Salasar Adorous Infra LLP	Subsidiary	51%	No
Salasar HPL JV	Subsidiary	100%	No
Salasar – REW JV	Subsidiary	51%	No
STEL- ME - JV	Subsidiary	100%	No
Sikka-Salasar- JV	Joint Venture	49%	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)

Yes, CSR is applicable to Salasar.

FY 2024-23

(ii) Turnover (in Rs.)	1196.92 Crores
(iii) Net worth (in Rs.)	448.06 Crores

VII. Transparency and Disclosures Compliances

25. 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 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, CSR Policy as well as Grievance Redressal (External) http://salasartechno.com/wp-content/uploads/2024/07/P-8-CSR-PLOICY.pdf https://salasartechno.com/wp-content/uploads/2024/07/P-5-GRIEVANCE-REDRESSAL-POLICY-EXTERNAL.pdf	0	0	Nil	0	0	Nil
Investors (other than shareholders)	Yes, Investor Related Grievance Redressal https://salasartechno.com/wp-content/uploads/2023/07/inv.pdf	0	0	Nil	0	0	Nil
Shareholders	Yes, Grievance Redressal (External) https://salasartechno.com/wp-content/uploads/2024/07/P-5-GRIEVANCE-REDRESSAL-POLICY-EXTERNAL.pdf	3	Nil	All complaints are resolved timely & effectively	1	0	Nil
Employees & workers	Yes, Grievances Redressal (Internal) https://salasartechno.com/wp-content/uploads/2024/07/P-5-GREIVANCE-REDRESSAL-POLICY-INTERNAL.pdf	0	0	Nil	0	0	Nil
Customers	Yes, Grievance Redressal (External) https://salasartechno.com/wp-content/uploads/2024/07/P-5-GRIEVANCE-REDRESSAL-POLICY-EXTERNAL.pdf	0	0	Nil	0	0	Nil
Value Chain Partners	Yes, Grievance Redressal (External) https://salasartechno.com/wp-content/uploads/2024/07/P-5-GRIEVANCE-REDRESSAL-POLICY-EXTERNAL.pdf	0	0	Nil	0	0	Nil
Other (please specify)	-	-	-	-	-	-	-

26. 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

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)
Health & Safety	R	Ensuring the safety and health of our workforce is critical to maintaining productivity and morale, and complying with regulatory requirements.	Implement comprehensive health and safety protocols, regular safety training, and emergency preparedness plans.	Negative implications: Costs related to safety equipment, training, and potential liability. Positive implications: Reduced incident rates and associated costs, improved employee morale.
Labor Practice & Employee Development	O	Investing in employee development leads to higher engagement, retention, and productivity, fostering innovation and growth.	Establish continuous learning programs, career development paths, and fair labor practices.	Positive implications: Enhanced productivity, reduced turnover costs, and a more skilled workforce.
Climate Change	R/O	Climate change poses risks to our operations, supply chain, and regulatory compliance. Addressing it is essential for long-term sustainability.	Develop and implement a climate action plan, including emissions reduction and energy efficiency initiatives.	Negative implications: Costs related to implementing climate action measures. Positive implications: Long-term savings from energy efficiency and potential market opportunities for green products.
Data Security & Privacy	R	Data breaches can result in significant financial and reputational damage, affecting stakeholder trust.	Implement advanced cybersecurity measures, conduct regular audits, and provide employee training on data privacy.	Negative implications: Costs of cybersecurity infrastructure and potential fines for data breaches. Positive implications: Enhanced trust and reputation, preventing potential financial losses from breaches.
Business Ethics & Integrity	O	Upholding strong business ethics builds trust with stakeholders, enhances reputation, and ensures long-term success.	Develop a comprehensive code of ethics, conduct regular training, and establish a whistleblower policy.	Positive implications: Improved stakeholder trust, potentially leading to business growth and enhanced reputation.
Supply Chain Management	R/O	Efficient supply chain management enhances operational efficiency, reduces costs, and ensures continuity.	Conduct supplier risk assessments, adopt sustainable procurement practices, and implement technology-driven supply chain solutions.	Positive implications: Cost savings from improved efficiencies and reduced disruptions, enhanced supplier relationships.
Waste Management	R/O	Inefficient waste management can lead to regulatory penalties and environmental damage, affecting our operations.	Adopt waste reduction strategies, recycling programs, and proper waste disposal methods.	Negative implications: Costs of implementing waste management systems. Positive implications: Savings from waste

Sustainable Innovation and Digital Reliability	O	Innovating sustainably ensures long-term competitiveness and meets customer demand for green products, enhancing digital reliability.	Invest in R&D for sustainable technologies and ensure digital systems are reliable and secure.	reduction and enhanced corporate image. Positive implications: Revenue growth from sustainable products, improved operational efficiency, and enhanced market position.
Diversity, Equity & Inclusion	O	A diverse and inclusive workforce drives creativity, innovation, and better decision-making, contributing to a positive work environment.	Develop DE&I policies, conduct bias training, and implement inclusive hiring practices.	Positive implications: Enhanced innovation, employee satisfaction, and better business performance.
Human Rights	R/O	Violations of human rights can result in legal penalties and damage to our brand reputation, affecting stakeholder trust.	Implement a human rights policy, conduct due diligence, and ensure compliance with international standards.	Negative implications: Costs of compliance and potential legal fees. Positive implications: Enhanced reputation and stakeholder trust, potentially leading to business opportunities.
Corporate Governance	O	Strong corporate governance ensures accountability, transparency, and ethical behavior, fostering long-term success.	Establish clear governance structures, conduct regular board evaluations, and engage stakeholders.	Positive implications: Increased investor confidence, potentially leading to better financial performance and access to capital.
Regulatory Compliance	R/O	Non-compliance with regulations can result in fines, legal action, and reputational damage, affecting operations.	Develop a compliance management system, conduct regular training, and monitor regulatory changes.	Negative implications: Costs associated with compliance efforts and potential fines. Positive implications: Avoidance of legal penalties, enhanced reputation, and operational stability.
Natural Resources Conservation	R/O	Conserving natural resources ensures long-term sustainability and meets stakeholder expectations, enhancing our environmental footprint.	Implement resource efficiency programs, sustainable sourcing, and conservation initiatives.	Positive implications: Cost savings from efficient resource use, potential revenue from green products, and enhanced corporate image.
Social Development & Community Involvement	O	Engaging with and supporting communities builds social license to operate, enhances reputation, and fosters goodwill.	Develop community engagement programs, invest in social projects, and encourage employee volunteering.	Positive implications: Improved community relations, potential market expansion, and enhanced brand reputation.

SECTION B

MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9		
Policy and management processes											
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	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	Yes	
c. Web Link of the Policies, if available	https://s.alasartechno.co.m/wp-content/uploads/2024/07/P-1-ANTI-CORR-UP-TION-N-ANTI-BRIBE-RY-POLIC-Y.pdf	https://s.alasartechno.co.m/wp-content/uploads/2024/07/P-2-SUSTA-INABL-E-PROC-UREM-ENT-POLIC-Y.pdf	http://s.alasartechno.co.m/wp-content/uploads/2024/07/P-3-EQUA-L-OPPO-RTUNI-TY-POLIC-Y.pdf	https://s.alasartechno.co.m/wp-content/uploads/2024/07/P-4-STAK-EHOL-N-RTUNI-ENGA-GEME-NT-POLIC-Y.pdf	https://s.alasartechno.co.m/wp-content/uploads/2024/07/P-5-HUMA-N-NT-POLIC-Y.pdf	https://s.alasartechno.co.m/wp-content/uploads/2024/07/P-6-ENVIR-ADVO-CACY-PLOIC-Y.pdf	https://s.alasartechno.co.m/wp-content/uploads/2024/07/P-7-ADVO-CACY-PLOIC-Y.pdf	https://s.alasartechno.co.m/wp-content/uploads/2024/07/P-8-CSR-PLOIC-Y.pdf	https://s.alasartechno.co.m/wp-content/uploads/2024/07/P-9-INFOR-MATI-ON-SECU-RITY-POLIC-Y.pdf	https://s.alasartechno.co.m/wp-content/uploads/2024/07/P-5-GRIEV-ANCE-REDR-ESSAL-POLIC-Y-EXTE-RNAL-pdf	https://s.alasartechno.co.m/wp-content/uploads/2024/07/P-5-POLIC-Y-OF-PREVE-NTION-OF-SEXU-AL-HARA-SSME-NT.pdf
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	No	Yes	No	Yes	Yes	No	Yes	Yes	Yes	
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	No	
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.	<ul style="list-style-type: none"> • ISO 9001:2015: Quality management systems • ISO 14001:2015: Environmental management systems • ISO 45001:2018: Occupational health and safety management systems • ISO 3824 – 2:2021: Guidelines for managing radioactive waste management • BS EN 1090 – 1: 2009: Execution of steel structures and aluminium structures • DAST-Guideline 022 (2016-06) Hot-dip-zinc-coating of load-bearing steel components 										
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<ul style="list-style-type: none"> • Reduce companywide absolute Scope 1 and 2 GHG emissions by 10% by 2030, against a 2023 base year 6 • Stakeholder engagement exercise 2023-25 4 • Implement sustainable sourcing practices in its supply chain by 2028 2 • Obtain ZLD in all plants by 2029 6 										

- | | |
|--|---|
| 6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. | <ul style="list-style-type: none"> • The company has made significant efforts to reduce its absolute Scope 1 and 2 GHG emissions • Conducted a stakeholder engagement exercise via materiality assessment in 2024-25 • The company is planning to implement ISO 20400 for sustainable procurement • The company has achieved ZLD in one Plant |
|--|---|

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) | <p>At Salasar Techno Engineering, we are in a critical phase of embracing sustainability. Integrating Environmental, Social, and Governance (ESG) principles into our core operations is essential for sustainable growth and long-term value creation. We face challenges in enhancing environmental management, addressing social issues, and strengthening governance structures to meet evolving regulatory expectations.</p> <p>Our ambitious targets include reducing Scope 1 and 2 GHG emissions by 10% by 2030 (against a 2023 base year), obtaining Zero Liquid Discharge (ZLD) certification for all plants by 2029, and implementing sustainable sourcing practices by 2028.</p> <p>We have made significant progress: our GHG emissions reduction efforts are underway, we conducted a stakeholder engagement exercise in 2023-25, and we are planning to implement ISO 20400 for sustainable procurement. Additionally, we achieved ZLD in one plant. Continuous improvement drives our approach to sustainability. We are committed to regular reviews and refinements, focusing on innovation, collaboration, and proactive engagement to achieve our targets, fostering a sustainable and inclusive future for Salasar Techno Engineering and its stakeholders.</p> |
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies). | <p>Mr. Alok Kumar
 Managing Director
 DIN: 01474484</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>Yes, the company has a well-defined ESG department who seeks the decision from the MD on various aspects of the environmental and social issues of the company.</p> |

10. Details of Review of NGRBCs by the Company:

Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee

Subject for Review	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	All company policies are reviewed & approved by the Board or the Managing Director (MD). During these reviews, the effectiveness of the policies is evaluated, and any necessary amendments to policies and procedures are implemented.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The company complies with the applicable rules and regulations and principles are applicable.								

Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)

Subject for Review	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	These policies are reviewed periodically or as needed by the Board, Board Committee, or MD.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances									

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

If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Vision360 Management Consulting has reviewed Salasar's policies to check their alignment with the NGRBC principles.								

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

	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)	Not Applicable								
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C

Principle wise Performance Disclosure

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

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 in 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	1	<ul style="list-style-type: none"> Business Ethics & Leadership 	100%
Key Management Personnel	3	<ul style="list-style-type: none"> Training on POSH Act 	100%
Employees other than BoD and KMPs	23	<ul style="list-style-type: none"> Root Cause Analysis HIRA & AIA QHES Policy EOT Crane Operation Leadership Galvanizing Process Raw Material Inspection PPAP Awareness Welding Process, Discontinuity & Reaction Plan Packing Process 7 QC Tools Defect & Reaction Plan Risk Assessment Safety (Fire & Hazard) 	37%
Workers	70	<ul style="list-style-type: none"> On Job Training (Welding, Crane Operation, Cutting of Materials, Lifting, Loading & unloading Electrical Safety) Health Hazard Emergency Evacuation Fire & Safety First Aid Training 	90%

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

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary

NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In INR)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty/Fine				
Settlement	There were no cases during the year where monetary action has been taken.			
Compounding fee				

Non-Monetary

NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In INR)	Brief of the case	Has an appeal been preferred? (Yes/No)
Imprisonment	There were no cases during the year where non-monetary action has been taken.			
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**

Yes, Salasar has a comprehensive Anti-Bribery and Anti-Corruption policy. The policy is aligned with the Companies Act, 2013, along with its amendments, and adheres to several applicable laws, including the Prevention of Corruption Act, 1988, and the Prevention of Money Laundering Act, 2002, among others. It applies to all employees and directors at all levels and grades, wherever they are working. The policy provides guidance on ethical conduct, conflict of interest, and explicitly prohibits any form of bribe or gift for facilitation or expediting payments, cash transactions, international considerations in the receipt of gifts, employment, third-party management, interactions with government officials, political contributions, charitable donations, and sponsorships. It ensures the company maintains an effective system of internal control and monitoring of its transactions. The policy mandates regular training and awareness programs for employees to reinforce the importance of compliance. Salasar is committed to fostering a culture of integrity and transparency across all its operations.

For more details, please refer to the policy: <https://salasartechno.com/wp-content/uploads/2024/07/P-1-ANTI-CORRUPTION-ANTI-BRIBERY-POLICY.pdf>

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

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

6. Details of complaints with regard to conflict of interest

	FY 2023-24	FY 2022-23
Number of complaints received in relation to issues of Conflict of Interest of the Directors		
Number of complaints received in relation to issues of Conflict of Interest of the KMPs		

No complaints were filed concerning disciplinary actions taken by law enforcement agencies against directors or Key Managerial Personnel (KMPs) for conflicts of interest.

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

Not Applicable

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

	FY 2023-24	FY 2022-23
Number of days of accounts payables	42	42

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	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases		
	b. Number of trading houses where purchases are made from		Not Applicable
	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		
	b. Number of dealers / distributors to whom sales are made	The majority of Salasar's activities involve the direct sale of products to their customers.	
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors		
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.06%	-
	b. Sales (Sales to related parties / Total Sales)	1.16%	0.33%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	13.89%	-

Principle 2: Businesses should provide goods and services in a manner that is 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 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
R&D	Nil	Nil	Currently, Salasar does not separately track R&D and Capex spend on ESG goals.
Capex	Nil	Nil	

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

Yes, the company has a well-defined Supplier code of conduct which incorporates different areas of what is expected of SALASAR supplies in accordance with the company's value. The company has laid adequate emphasis on sustainable sourcing practices such as consolidation of requirements, coordination with the planning team to reduce material wastage, optimize inventory, maximize equipment efficiency, and the manage the life cycle cost of procured items. These steps are reinforced in supply chain processes right from requirement gathering, vendor development, value engineering, awarding of the order, successful order execution, and a periodic vendor evaluation mechanism. The supplier code of conduct covers anti bribery requirements. The company also confirm to responsible sourcing with respect to emissions, safety, human rights, and ethics, apart from the economic consideration as part of the sourcing procedure. Conformity to labor principals and related laws are mandatory qualification requirements for all supplies and services.

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

34.11%

- 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) Plastic waste

b) E- waste

Not Applicable

c) Hazardous Waste

d) Other waste

- 4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

Not Applicable

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	917	448	48.8%	917	100%	NA	NA	NA	NA	NA	NA
Female	11	1	9.0%	11	100%	11	100%	NA	NA	NA	NA
Total	928	448	48.2%	928	100%	NA	NA	NA	NA	NA	NA
Other than Permanent employees											
Male	Not Applicable										
Female	Not Applicable										
Total	Not Applicable										

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	
	No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)	
Permanent workers											
Male	384	378	98.4%	384	100%	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	384	378	98.4%	384	100%	NA	NA	NA	NA	NA	NA
Other than Permanent workers											
Male	962	594	61.7%	962	100%	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	962	594	61.7%	962	100%	NA	NA	NA	NA	NA	NA

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the company	0.02%	0.02%

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

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (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*	69.2%	100%	Yes	67%	100%	Yes
Gratuity	100%	100%	NA	100%	100%	NA
ESI	48.9%	100%	Yes	52%	100%	Yes
Other	NA	NA	NA	NA	NA	NA

*Applies to employees who meet the salary requirements for mandatory contributions under the relevant act.

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 premises and offices of the company are indeed accessible to differently-abled employees in accordance with the requirements stipulated by the Rights of Persons with Disabilities Act, 2016. The organization has diligently implemented a range of measures to ensure accessibility and eliminate barriers for individuals with disabilities within its establishments. Key features of these accessibility measures include:

- **Ramps and Elevators:** The company has installed ramps and elevators that are compliant with accessibility standards, ensuring smooth and safe movement for employees with mobility impairments.
- **Accessible Restrooms:** Restrooms have been redesigned to accommodate wheelchair users, including wider doorways, grab bars, and lower sinks and hand dryers.
- **Training and Awareness Programs:** Regular training and awareness programs are conducted for all employees to foster an inclusive and supportive work environment, educating staff about the importance of accessibility and how to assist their differently-abled colleagues.
- **Parking and Transportation:** Designated accessible parking spaces are provided near building entrances, and transportation services are arranged to accommodate the needs of differently-abled employees.

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 entity has an equal opportunity policy in accordance with the Rights of Persons with Disabilities Act, 2016. The company is committed to creating an inclusive workplace where every employee is treated with respect and dignity. This commitment includes ensuring accessibility and reasonable accommodations for employees with disabilities, promoting a culture of diversity and inclusion, and fostering an environment where everyone can contribute and succeed.

Key features of the policy include the appointment of a Liaison Officer to oversee implementation and compliance, provision of accessible physical and digital infrastructure, and support for employees' transportation and reasonable accommodation needs. The policy also emphasizes inclusive employment practices, fair selection processes, and comprehensive training and career development opportunities for employees with disabilities. Additionally, the company maintains confidentiality of employee records and has a Grievance Redressal Committee to address any related concerns.

For more details, please refer to the policy document available on the company's website: <http://salasartechno.com/wp-content/uploads/2024/07/P-3-EQUAL-OPPORTUNITY-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	NA	NA	NA	NA
Female	100	100	NA	NA
Total	100	100	NA	NA

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	The company prioritizes a harmonious and inclusive work environment, ensuring a fair and impartial grievance redressal process. The company offers a systematic grievance redressal mechanism, including a Grievance Redressal Committee and a whistleblower mechanism. Employees & Workers can report grievances through designated channels. A Grievance Redressal Committee, led by an HR representative, investigates and resolves grievances promptly, ensuring confidentiality and protection against retaliation.
Permanent Employees Other than Permanent Employees	Employees & workers can report any grievances related to their association with the company by sending an email to HR department – mstvyagi@salasartechno.com . For any whistleblower complain, it can be reported by calling on helpline number +91 -7830 285494 or by sending a complaint letter on the company address - Salasar Techno engineering limited, Unit – I, Khasra No. 265, 281 – 283, Vill. Parsaun, Hapur, UP – 201313.

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

Category	FY 2023-24			FY 2022-23		
	Total employees/workers in respective category (A)	No. of employees/workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees						
Male						
Female						
Total Permanent Workers						
Male						
Female						

Not Applicable

8. Details of training given to employees and workers

Category	FY 2023-24					FY 2022-23				
	Total (A)	On health & safety measures		On skill upgradation		Total (D)	On health & safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	917	886	96.6%	886	96.6%	1069	683	63.89%	590	55.09%
Female	11	6	54.5%	6	54.5%	8	Nil	Nil	Nil	Nil
Total	928	892	96.1%	892	96.1%	1077	683	63.41%	590	54.7%
Workers										
Male	384	274	71.3%	274	71.3%	340	285	83.23%	235	69.11%
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	384	274	71.3%	274	71.3%	340	285	83.23%	235	69.11%

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	917	800	87.2%	1069	783	73.2%
Female	11	0	81.8%	8	5	62.5%
Total	928	809	87.1%	1077	788	73.1%
Workers						
Male	384	384	100%	340	340	100%
Female	Nil	Nil	Nil	Nil	Nil	Nil
Total	384	384	100%	340	340	100%

10. Health and safety management system:

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

Salasar has implemented an occupational health and safety management system across the organization, adhering to the ISO 45001:2018 standard. The coverage is 100% and includes all employees and workers.

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

Salasar's occupational health and safety management system identifies and assesses work-related hazards and risks on regular bases. Regular workplace inspections are conducted to identify and prevent hazards. Hazard Identification and Risk Assessment (HIRA) and Job Safety Analysis (JSA) is used to develop controls and eliminate hazards. Additionally, regular training programs for health and safety educate employees on hazard identification, risk assessment, and reporting procedures, ensuring a safe and healthy work environment.

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

Yes, Salasar has processes for workers to report work-related hazards and remove themselves from such risks. The company has established a HIRA process for both routine and non-routine jobs. This process includes regular training sessions for operation, maintenance, and service engineers on HIRA and JSA. Additionally, the company provides multiple reporting channels for workers to report hazards, including email and manual reporting. The process of incident reporting and investigation is systematic and proactive, ensuring that hazards are identified and addressed promptly. Regular safety meetings are held where risks are discussed and addressed, ensuring that workers are aware of potential hazards and can take steps to mitigate them.

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

Yes, Salasar's employees and workers have access to comprehensive non-occupational medical and healthcare services, either on-site or through partnerships with reputable medical entities in close proximity. The company provides training to its personnel to ensure they can respond effectively and appropriately to medical emergencies on-site, ensuring prompt and competent care for affected employees.

11. Details of safety related incidents

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	0.35	0.58
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	16	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	2	2
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	2	Nil

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

- The company identifies CAPA from incidents of the previous year and horizontally deploys them to all divisions. CAPA horizontal deployment is tracked monthly to ensure timely implementation.
- The company has streamlined safety interventions and observation reporting to ensure prompt identification and addressing of safety concern.
- Salasar conducts hazard identification, risk assessment, and management in accordance with the Hazard Identification and Risk Assessment (HIRA) Procedure and Job Safety Analysis (JSA) Procedure to ensure proactive identification and mitigation of hazards.
- The company has established safety committees at various levels to review the adequacy of resources for safety and provide support for the safety management system deployment.
- Deployment of Safe and Healthy system of work is assured through periodic safety audits and inspections across production units and project sites

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

	FY 2023-24			FY 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	No instances of complaints regarding working conditions and health and safety were reported in both FY2023-24 and FY2022-23.					
Health & Safety						

14. Assessment for the year:

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

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

The company investigates all safety-related accidents and shares learnings from investigation reports across the organization to deploy corrective actions and prevent recurrence. The effectiveness of these corrective actions is checked during safety audits. Salasar addresses significant risks and concerns arising from assessments of health and safety practices through various measures such as:

1. **Elimination of Manual Jobs:** The company uses technology and digitization to eliminate manual jobs and reduce the risk of accidents to the maximum extent possible.
2. **Safety Capability Building:** Salasar invests in safety training and capability building to ensure employees are equipped to handle safety-related situations effectively.
3. **Monitoring and Supervision:** The company ensures regular monitoring and supervision of work processes to identify and mitigate potential safety risks.

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.

Salasar recognizes the importance of engaging with a diverse range of stakeholders to gain valuable insights, understand their needs and expectations, and develop sustainable strategies. The company conducts a thorough materiality assessment, considering both internal and external stakeholders' significance and impact on its operations and long-term sustainability. This assessment helps prioritize stakeholders based on their influence and dependence on Salasar. Peer analysis is also conducted to understand industry-specific stakeholders. By combining these results, Salasar categorizes stakeholders based on their importance and influence. Effective engagement and understanding of stakeholder needs are achieved through this process, allowing feedback to be incorporated into strategies and decision-making. Salasar actively consults with stakeholders to gather insights on its vision, environmental practices, social responsibilities, and governance framework. This stakeholder engagement process ensures alignment with stakeholder expectations and fosters mutually beneficial relationships.

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
Shareholder and Investor Group	No	<ul style="list-style-type: none"> ● Press Release ● Investor Conferences ● In- person Meetings ● Emails ● Annual General Meetings ● Annual Report & Stock Exchange Announcement ● Meetings & calls 	Continuous	<ul style="list-style-type: none"> ● Financial Performance, ● Business strategy & execution planning ● Business Performance ● Corporate Governance
Customers	No	<ul style="list-style-type: none"> ● Survey ● Engagement Activities ● Website ● Digital Platform- social media ● Advertisements 	Continuous	<ul style="list-style-type: none"> ● Availing services ● Information ● Sustainability Credential ● Feedbacks
Employees	No	<ul style="list-style-type: none"> ● Notice Board ● Emails & calls ● Office orders ● Corporate Portal ● Employee Engagement Surveys ● In-person Meetings 	Continuous	<ul style="list-style-type: none"> ● Information ● Trainings & learning opportunities ● Diversity ● Business activities ● Counselling sessions
Government & regulators	No	<ul style="list-style-type: none"> ● Notice ● Emails ● Office Memorandum ● Press releases 	Continuous	<ul style="list-style-type: none"> ● Corporate Behavior ● Information ● Regulatory issues
Suppliers & Vendors	No	<ul style="list-style-type: none"> ● Emails & Calls ● Website ● Purchase Orders ● Supplier reviews ● In- person visit 	Continuous	<ul style="list-style-type: none"> ● Business activities ● Quality check ● Information
NGOs/ Communities	Yes	<ul style="list-style-type: none"> ● Emails & Calls ● Meetings ● Letters 	Continuous	<ul style="list-style-type: none"> ● Audits ● Feedbacks ● Report

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.

Salasar engages stakeholders on economic, environmental, and social topics through a structured consultation process, beginning with a materiality assessment and peer analysis to identify key stakeholders. Questionnaire surveys are conducted to gather stakeholder opinions on ESG issues. The responses are analyzed and presented to the Board, which makes final decisions. Outcomes and actions based on these consultations are then published for stakeholder transparency.

Consultation Process

1. **Stakeholder Identification:** Peer analysis to identify key stakeholders.
2. **Data Collection:** Questionnaire surveys on ESG issues.
3. **Feedback Analysis:** Analyze stakeholder responses.
4. **Board Reporting:** Present findings to the Board for decision-making.
5. **Transparency:** Publish results for stakeholders.

This process ensures effective engagement and informed decision-making while maintaining transparency and accountability.

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, stakeholder consultation supports the identification and management of environmental and social topics at Salasar. As per our materiality assessment, most stakeholders emphasize health and safety as a material topic. In response, the company has taken appropriate measures, including providing additional health benefits, reflecting the relevance of this issue given the nature of work at Salasar Techno Engineering. The company has amended its policies to enhance transparency. Climate change is also a high-relevance issue for both the company and its stakeholders. To address this, Salasar continuously monitors resource utilization and transitions to more energy-efficient fuel types. These initiatives demonstrate our commitment to continuous improvement and addressing stakeholder concerns in our policies and activities.

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

Salasar Techno Engineering, in line with its CSR norms, provides benefits to vulnerable and marginalized stakeholder groups. While the company does not directly interact with these groups, it channels its CSR initiatives through reputable organizations and NGOs. This indirect approach ensures that benefits reach those in need, addressing their concerns and improving their quality of life.

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	928	892	96.1%	1077	1077	100%
Other than permanent	Nil	Nil	Nil	Nil	Nil	Nil
Total Employees	928	892	96.1%	1077	1077	100%
Workers						
Permanent	384	274	71.3%	340	340	100%
Other than permanent	962	625	65.0%	Nil	Nil	Nil
Total Workers	1346	899	66.7%	340	340	100%

2. Details of minimum wages paid to employees and workers

Category	FY 2023-24				FY 2022-23					
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	917	130	14.1%	787	85.8%	1069	147	13.64	922	86.25%
Female	11	Nil	Nil	11	100%	8	Nil	Nil	8	100%
Other than permanent										
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Workers										
Permanent										
Male	384	311	80.9%	73	19.0%	340	340	100%	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	340	340	100%	Nil	Nil
Other than permanent										
Male	962	Nil	Nil	962	100%	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

3. Details of remuneration/salary/wages

a) Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	3	1,05,00,000	1	75,00,000
Key Managerial Personnel	2	21,46,992		
Employees other than BoD and KMP	912	2,50,170	10	5,20,380
Workers	384	1,56,540		Not Applicable

Note: This signifies only functional directors.

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	2.57%	2.42%

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, Salasar Techno Engineering Limited has a dedicated committee responsible for addressing human rights impacts and issues caused or contributed to by the business. The Human Rights Committee ensures compliance with the company's Human Rights Policy, conducts due diligence, addresses grievances, and fosters a culture of respect and non-discrimination.

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

The human rights policy provides a grievance redressal mechanism for addressing any abuse against human rights. The company ensures prompt, impartial, and effective handling of complaints. Key aspects include non-discrimination, zero tolerance for child and forced labor, prevention of harassment, and protection of privacy. The policy is communicated to all stakeholders, with training provided to ensure compliance. Any concerned or complaints regarding the violation of human rights they can be report at mstyagi@salasartechno.com.

6. Number of Complaints on sexual harassment, discrimination, made by employees and workers

	FY 2023-24			FY 2022-2		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	-	Nil	Nil	-
Discrimination at workplace	Nil	Nil	-	Nil	Nil	-
Child Labor	Nil	Nil	-	Nil	Nil	-
Forced Labour/Involuntary Labour	Nil	Nil	-	Nil	Nil	-
Wages	Nil	Nil	-	Nil	Nil	-
Other human rights related issues	Nil	Nil	-	Nil	Nil	-

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

	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

Yes, the company has mechanisms in place in accordance with the Prevention of Sexual Harassment (POSH) Act, 2013. We have established an Internal Complaints Committee (ICC) responsible for addressing and resolving complaints of sexual harassment in the workplace. The ICC is composed of a balanced representation of employees and an external member with expertise in dealing with such matters.

The committee ensures a confidential, impartial, and fair inquiry process, adhering to the guidelines set by the POSH Act. Employees can submit their complaints in writing to the ICC, which then conducts a thorough investigation and recommends appropriate actions. Additionally, the company conducts regular training and awareness programs to educate employees about their rights and the procedures for reporting harassment.

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

Yes, human rights requirements are integral to our business agreements and contracts. The Company ensures that its suppliers and contractors comply with both state and central laws pertaining to human rights. These requirements are incorporated into the contracts and agreements, ensuring that all parties involved uphold and respect human rights principles. Additionally, the company is committed to continuous improvement by incorporating more sustainability attributes into our agreements with course of time.

10. Assessments for the year **% of your plants and offices that were assessed (by entity or statutory authorities or third parties)**

Child Labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others-please specify	-

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

Nil

Principle 6: Businesses should respect and make efforts to protect & restore the environment

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity

Parameter	FY 2023-24	FY 2022-23
From renewable source		
Total electricity consumption- Solar (A)(TJ)	1.57	1.69
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C)	1.57	1.69
From non-renewable source		
Total electricity consumption (D)	17.58	12.12
Total fuel consumption (E)	69.37	46.88
Energy consumption through other sources (F)	-	-
Total energy consumed from non- renewable source (D+E+F)	86.95	59.00
Total energy consumed from non- renewable source (A+B+C+D+E+F)	88.52	60.69
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)	0.00739	0.0006
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations)	3.868	2.652
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity		

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

No, the Company did not carry out independent assessment by an external agency

Note: *Purchasing power parity (PPP) conversion factor is a spatial price deflator and currency converter that controls for price level differences between countries, thereby allowing volume comparisons of gross domestic product (GDP) and its expenditure components. This conversion factor is for GDP. For India PPP conversion factor, GDP (LCU per international \$) is 22.882 for the year 2022 as per World bank data available at <https://data.worldbank.org/indicator/PA.NUS.PPP>

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.

Not Applicable

3. Provide details of the following disclosures related to water

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	--
(ii) Groundwater	21,363.91	25,707.5
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (I + ii + iii + iv + v)	21,363.91	25,707.5
Total volume of water consumption (in kilolitres)	24,474.59	25,707.5
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.204	0.214
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	1,069.60	1,123.48
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity		

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

No, the Company did not carry out independent assessment by an external agency

4. Provide the following details related to water discharged:

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment – Tertiary level of treatment	1,202.87	-
(ii) To Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	9,143.03	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharge (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, the Company did not carry out independent assessment by an external agency

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

Yes, Salasar has implemented a mechanism for Zero Liquid Discharge (ZLD) at its plants. The company has three plants located in Hapur, UP, and each plant has a different mechanism for achieving ZLD:

- Plant-I:** This plant uses a flux regeneration system to achieve ZLD.
- Plant-II and Plant-III:** These plants use an Effluent Treatment Plant (ETP) to treat the discharged water. The treated water is then reused in the company's Galvanizing Plant and for horticulture purpose.

6. Please provide details of air emissions (other than GHG emissions) by the entity

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	kg/Nm ³	0.43	0.11
Sox	kg/Nm ³	0.12	0.97
Particulate matter (PM)	kg/Nm ³	0.41	0.40
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.

Yes, the Company did carry out independent assessment by Noida Testing Labs & Newcon Consultancy & Testing Labs.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	4,448.23	-
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	3,490.99	-
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.06	-
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 / Revenue from operations adjusted for PPP)		346.96	
Total Scope 1 and Scope 2 emission intensity in terms of physical output		-	
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

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

No, the Company did not carry out independent assessment by an external agency

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

No, the company has no projects related to reducing Green House Gas Emission

9. Provide details related to waste management by the entity

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tons)		
Plastic waste (A)	-	-
E-waste (B)	0.24	0.12
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G) Sludge	9.97	9.82
Zinc Ash	600.21	455.79
Other Non-hazardous waste generated (H) Paper & cardboard waste	1.12	-
Process Scrap (Metal)	7,356.45	5,070.67
Total (A+ B + C + D + E + F + G + H)	7,967.99	5,536.4
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.066	0.055
Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	348.67	242.38
Waste intensity in terms of physical output	0.001	0.996
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
Category of waste		
(i) Recycled Paper & cardboard waste	1.12	-
(ii) Re-used	-	-
(iii) Recycled E-waste, Process Waste, Zinc ash	7,956.80	5,526.58
Total	7957.92	5,526.58
For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	9.97	9.82
(iii) Other disposal operations (Hazardous waste/ sludge sold to authorized vendor)	-	-
Total	9.97	9.82

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 Company did not carry out independent assessment by an external agency

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.

Salasar has implemented comprehensive waste management practices to ensure the responsible handling of all waste generated at their manufacturing plants. Waste is meticulously segregated and collected on-site. Effluents are treated through Effluent Treatment Plants (ETPs), and the resulting sludge is disposed of at authorized Treatment, Storage, and Disposal Facilities (TSDFs). E-waste is managed by approved and authorized recyclers to ensure safe disposal. Additionally, metallic waste, such as structural steel, mild steel, stainless steel and zinc ash, is sold to recyclers.

To reduce the usage of hazardous and toxic chemicals in their products and processes, Salasar Techno Engineering Ltd. has adopted a strategic approach focused on process optimization and the substitution of hazardous substances with safer alternatives. Continuous monitoring and improvement of their processes ensure minimal environmental impact and promote sustainability in their operations.

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

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
Nil		

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 Number	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web link
Nil					

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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances.

Specify the law/regulation /guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Nil			

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

Essential Indicators

1.	a. Number of affiliations with trade and industry chambers/ associations	3
	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)
	Indian Electrical and Electronics Manufactures’ Association (IEEMA)	National
	Project Export Promotion Council of India	National
	Federation of Indian Export organization	National
2.	Provide details of corrective action taken or underway on any issues related to anti- competitive conduct by the entity, based on adverse orders from regulatory authorities.	
	Name of authority	Brief of the case
		Corrective action taken
	For FY 2022-23, no cases of anti-competitive conduct have been reported.	

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
Not Applicable					

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

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

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

Salasar has established an External Grievance Redressal Policy to address the concerns and grievances of our external stakeholders, including customers, suppliers, contractors, partners, and community members. This policy ensures a transparent, accessible, and equitable mechanism for stakeholders to raise and resolve reasonable concerns. STEL protects stakeholders from discrimination and retaliation and commits to fair and prompt grievance resolution. Stakeholders can submit grievances in writing or electronically, which are then acknowledged by the Grievance Redressal Committee (GRC) with a unique reference number. The GRC conducts thorough investigations and strives to resolve issues through dialogue, mediation, or other suitable means. All grievances are treated with confidentiality, and the process is documented meticulously.

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

Particulars	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	34.11%	19.20%
Directly from within India	100.0%	100.0%

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	FY 2023-24	FY 2022-23
Rural	34.85%	58.29%
Semi-urban	15.79%	16.45%
Urban	30.86%	18.70%
Metropolitan	18.50%	6.56%

Leadership Indicators

1. **Provide details of actions taken to mitigate any negative social impacts identified in the social impact assessments**

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

State	Aspirational District	Amount spent in INR
Delhi	South Delhi District	21,50,000
Uttar Pradesh	Gautam Buddha Nagar District	24,54,650
Uttar Pradesh	Ghaziabad District	37,48,266
Uttar Pradesh	Meerut District	6,45,720

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

No

b. From which marginalized /vulnerable groups do you procure?

Not Applicable

c. What percentage of total procurement (by value) does it constitute?

Not Applicable

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

Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Nil			

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

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

6. Details of beneficiaries of CSR Projects

CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
CICC & CPU	219	100%
DISHA	6	100%
Vocational Training	50	100%
Sponsorship of Indoor Playfield and Equipment for girls	1500	100%
School Bus Sponsorship	1500	100%
Education for Students	200	100%
Capacity Building for Teachers	7	100%
Udaan	247	100%
Eye Camps	1800	N.A.
Vaccination program for Cervical Cancer Prevention.	100	100%
Animal Welfare	10	N.A.
Pond Adoption and School Sponsorship	40	100%
Others	260	100%

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 does not provide/ sell its products or services to end consumers. The product and services supplied by SALASAR are generally industrial inputs that are used for commercial purposes and not by end consumers. The company is also executing infrastructure projects, in such case it receives satisfactory project completion report which signifies its quality of work, project execution skills, business dealings and compliance with agree specification and contractual requirements in the manner that results in higher degree of customer satisfaction.

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	Nil
Safe and responsible usage	Nil
Recycling and/or safe disposal	Nil

3. Number of consumer complaints

	FY 2023-24			FY 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	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Other-	Nil	Nil	Nil	Nil	Nil	Nil

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

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

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.

Yes, cyber security practices are being implemented under the guidance of Risk management committee of this company. The practices are grouped into people, process and technology control areas under the companywide cyber security assurance framework. Employee awareness on cyber security is being enhanced through initiative such as online cyber security awareness campaign on phishing and email securities. Network devices, server operating system and hardware are upgraded periodically. The company also actively monitors security logs to detect any malicious attempt and takes the necessity to mitigate the risk. Adequate data safety is ensured during its creation, storage, transit, and retrieval.

Link: <https://salasartechno.com/wp-content/uploads/2024/07/P-9-INFORMATION-SECURITY-POLICY.pdf>

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

Nil

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

Nil

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

0%

c. Impact, if any, of the data breaches

NA