



Date: 03rd September, 2024

To
The Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block-G
Bandra Kurla Complex, Bandra-East
Mumbai-400051
Stock code: STARCEMENT

The Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400001
Stock code: 540575

Dear Sir(s)/Madam(s),

Sub.: Business Responsibility and Sustainability Report for the financial year ended 31st March, 2024

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed the Business Responsibility and Sustainability Report for the financial year 2023-24, which forms an integral part of the Annual Report for the financial year 2023-24.

The Business Responsibility and Sustainability Report for the Financial Year 2023-24 is available on the website of the Company at <https://www.starcement.co.in/upload/images/files/BRSR-Report-FY-23-24.pdf>

You are requested to kindly take the above on records.

Thanking you.

Yours faithfully,
For Star Cement Limited

Debabrata Thakurta
(Company Secretary)



Encl: as above

STAR CEMENT LIMITED

Century House, P-15/1 CPT Colony, Taratala Road, Kolkata - 700088. Email: kolkata@starcement.co.in

Registered Office & Works: Village & PO - Lumshnong, P.S. Khliehriat, District - East Jaintia Hills, Meghalaya - 793210. Phone: 03655-278215/16/18. Fax Number: 03655-278217.

Email: lumshnong@starcement.co.in. Website: www.starcement.co.in

ISO 9001:2015, ISO 14001:2015 & ISO 45001:2018 CERTIFIED COMPANY.

CIN : L26942ML2001PLC006663

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

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Section A: General disclosure

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L26942ML2001PLC006663
2	Name of the Listed Entity	Star Cement Limited
3	Year of incorporation	02 nd November, 2001
4	Registered office address	Vill: Lumshnong, P.O. Khaliehriat, Dist. East Jaintia Hills, Meghalaya-793 210
5	Corporate address	Star Cement Limited, 'Century House', 2 nd floor, P-15/1, Taratala Main Road, CPT Colony, Kolkata-700 088, West Bengal
6	Email	investors@starcement.co.in
7	Telephone	+91-33 24015555
8	Website	www.starcement.co.in
9	Financial year for which reporting is being done	1 st April 2023 to 31 st March, 2024
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE), BSE Limited (BSE)
11	Paid-up Capital	₹40,41,80,417
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Debabrata Thakurta Company Secretary Email id: debabratathakurta@starcement.co.in
13	Reporting boundary	Consolidated
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):

Sl. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Cement and Clinker manufacturing	99%

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

Sl. No.	Product/service	NIC Code	% of total Turnover contributed
1.	Manufacturing of Cement and Clinker	23941	99%

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	7	7	14
International	0	1	1

19. Market served by the entity:

a. Number of locations

Locations	Number
National (No. of States and UTs)	10*
International (No. of Countries)	-

*The Ten states include Assam, Arunachal Pradesh, Bihar, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, and West Bengal.

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

NIL

c. A brief on types of customers

The Company serves a diverse range of customers from various sectors, including retail customers, contractors, builders, government agencies involved in infrastructure projects such as bridges and roads, institutional clients and industrial customers like educational institutions, hospitals and religious institution that utilize cement for construction and maintenance needs.

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	1341	1250	93.21%	91	6.79%
2.	Other than permanent (E)	533	464	87.05%	69	12.95%
3.	Total employees (D+E)	1874	1714	91.46%	160	8.54%
Workers						
4.	Permanent (F)	790	694	87.85%	96	12.15%
5.	Other than permanent (G)	1653	1554	94.01%	99	5.99%
6.	Total workers (F+G)	2443	2248	92.02%	195	7.98%

b. Differently abled Employees and workers:

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled Employees						
1.	Permanent (D)	-	-	-	-	-
2.	Other than permanent (E)	-	-	-	-	-
3.	Total employees (D+E)	-	-	-	-	-
Differently abled Workers						
4.	Permanent (F)	-	-	-	-	-
5.	Other than permanent (G)	-	-	-	-	-
6.	Total workers (F+G)	-	-	-	-	-

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	16	2	12.50%
Key Management Personnel	3	-	-

22. Turnover rate for permanent employees and workers

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employee*	21%	2%	20%	11%	2%	11%	16%	4%	15%
Permanent workers*	6%	5%	6%	1%	0%	1%	1%	0%	1%

* In FY 2022-23, SCL has published BRSR report on standalone basis while in FY 2023-24, the report is on consolidated basis. Hence, turnover data are changed

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

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

Sl. No.	Name of the holding / subsidiary / associate companies / joint ventures	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.	Star Cement Meghalaya Limited*	Subsidiary	100%	No, however the company mentioned participated in Corporate Social Responsibility (CSR) activities as per their requirement
2.	Star Cement North East Limited**	Subsidiary	60%	
3.	Star Cement (I) Limited**	Subsidiary	60%	
4.	Star Century Global Cement Private Limited	Subsidiary	100%	

* Pursuant to the order dated 10th May, 2024, passed by the Hon'ble National Company Law Tribunal (NCLT), Guwahati Bench, M/s Meghalaya Power Limited, M/s Megha Technical & Engineers Private Limited and M/s. NE Hills Hydro Limited, wholly owned subsidiaries of M/s Star Cement Limited ('the Company') have been merged with M/s Star Cement Meghalaya Limited, a Material Subsidiary of the Company. The Scheme has been effective on 20th May, 2024 with effect from the Appointed Date i.e. 01st April, 2023.

**40% of shares are held by M/s Star Cement Meghalaya Limited, a Material Subsidiary of M/s Star Cement Limited.

VI. CSR details

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

(ii) Turnover: ₹2,93,713.22 Lacs

(iii) Net worth: ₹2,71,011.63 Lacs

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 redressal 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 * https://www.starcement.co.in/shareholders-grievance-contact	-	-	None	-	-	None
Investor (other than shareholders)		-	-	None	-	-	None
Shareholders		1	-	None	7	-	None
Employees and workers		-	-	None	-	-	None
Customers		2113	-	-	1232	-	Pending Resolution at the close of the FY 22-23 was resolved during the current financial year.
Value chain partners		-	-	None	-	-	None

*The Company's business responsibility policy covers the aspect related to grievance redressal for various stakeholders. The policy can be accessed through - <https://www.starcement.co.in/upload/images/files/Business-Responsibility-Policy.pdf>

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:

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Air Quality	Risk	Air emissions including dust (PM10 and PM2.5), nitrogen oxides (NOx), sulfur dioxide (SO2) from cement manufacturing plants result in adverse effects on the environment and public health.	Adherence to national and state regulations is ensured through the installation of Continuous Emission Monitoring Systems (CEMS) and Continuous Ambient Air Quality Monitoring Stations (CAAQMS).	Negative: Punitive actions taken by regulatory authorities due to non-compliance.
2.	Biodiversity	Risk	Maintaining the natural ecological equilibrium and preserving habitats of fauna and flora in and around mines and plants	Biodiversity management plan in place that caters to the safeguarding natural habitats surrounding the facilities	Negative: 1. Punitive measures from regulatory bodies for non-compliance.
3.	Energy and GHG Emissions	Risk	Increase in reliance of fossil fuels and subsequent green house gas emissions result in the Company being exposed to physical and transition risks	<ol style="list-style-type: none"> Utilizing alternative materials to decrease the clinker factor Enhancing energy efficiency Improving waste heat recovery and incorporating Renewable Energy (RE) Optimizing fuel composition and utilizing waste as an alternative fuel 	Negative: This encompasses costs related to compliance, harm to reputation, higher operational expenditures, supply chain interruptions, and effects on profitability and shareholder value.
4.	Innovation and Sustainable Product design	Opportunity	Developing innovative products to mitigate negative impacts on the environment and society at large	-	Positive: Investing in innovative and sustainable product design results in high initial capital investments, but yields long-term benefits such as energy efficiency, reduced operational expenses, and market expansion.

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5.	Materials	Risk	The cement manufacturing industry faces risks such as raw material availability fluctuations, fuel storage hazards and environmental contamination.	To adapt and mitigate material-related risks in the cement industry the Company and its subsidiaries has initiated following measures: <ol style="list-style-type: none"> 1. Ensure reliable supply and quality of raw materials, explore alternatives. 2. Optimize inventory, implement efficient storage and handling practices. 3. Control dust through systems and protective equipment. 4. Manage hazardous materials safely with proper storage and training. 5. Continuously assess risks, implement safety management systems and promote a culture of safety and sustainability 	Negative: <ol style="list-style-type: none"> 1. increase in material input cost 2. Increase in inventory management cost
6.	Transport and Logistics	Opportunity	Enhancing supply chain resilience by incorporating cost-effective and environmentally friendly alternatives.	-	Positive: Minimize transportation expenses to improve product margins while simultaneously lowering greenhouse gas emissions.
7.	Waste management and Circular Economy	Opportunity	Use of waste material as an alternative to fuel and raw material reduces burden on natural resources and subsequently reduces the Company's greenhouse gas emissions	-	Positive <ol style="list-style-type: none"> 1. Reduce material cost 2. Enhanced profitability

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8.	Water Management	Opportunity	Cement production is water-intensive, particularly in the quarrying and manufacturing processes. Implementing efficient water management practices, such as recycling and reusing process water, can reduce overall water consumption and operational costs.	-	Positive Implementing water-efficient technologies and practices can lead to significant cost savings by reducing water consumption, wastewater treatment costs, and energy expenses associated with water pumping and treatment.
9.	Community Engagement	Opportunity	Building trust and nurturing positive relationships with communities through initiatives that enhance economic empowerment and social well-being is essential for maintaining uninterrupted business operations.	Not applicable	Positive Through strategic investments in community welfare initiatives, the Company strengthens stakeholder relationships and fosters a resilient business environment. This approach drives long-term, inclusive growth and prosperity for all stakeholders, including community members.
10.	Human rights	Risk	Failure to uphold labour rights can lead to legal liabilities, reputational damage, supply chain disruptions, and loss of investor confidence.	<ol style="list-style-type: none"> 1. Internal review of documents related to labour laws 2. Compliance with the Human Rights Policy and the revised and applicable Labor Codes 	Negative: Violation of laws can face fines, penalties, and legal actions.

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
11.	Occupational health and safety	Risk	Prevention of work-related injuries and ill health through provision of safe and conducive work environment	<p>Star Cement's measures to ensure a safe and healthy workplace:</p> <ol style="list-style-type: none"> 1. Regular health and safety training 2. Fostering safety commitment through awareness campaigns and safety committees 3. Effective healthcare services with qualified medical personnel and worker engagement 4. Rigorous accident investigation system using Why-Why analysis and corrective/preventive action plans. 5. Recognition for safest workplace, environmental excellence and health and safety excellence 	<p>Negative</p> <ol style="list-style-type: none"> 1. Increased healthcare costs including medical treatment, rehabilitation and workers' compensation. 2. Loss in employee productivity can result in increased opportunity costs.
12.	Talent Development	Opportunity	The Company is committed to provide attractive compensation, a conducive work environment and avenues for career development to its employees and workers . This attracts top talent within the industry, enhance productivity, foster innovation and facilitating growth.	Not applicable	<p>Positive:</p> <p>Reduce recruitment and training expenses. Additionally, this will increase productivity among workforce, leading to higher output and efficiency</p>
13.	Customer Centricity	Opportunity	Maintaining customer trust, upholding transparency and ensuring their satisfaction are fundamental pillars for fostering business growth.	Not applicable	<p>Positive</p> <p>Boost profitability and revenue by increasing sales and expanding the market penetration of value-added products.</p>

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
14.	Data privacy and security	Risk	The increasing reliance on digital tools and applications heightens the susceptibility to potential cyberattacks and associated digital risks.	Measures taken to mitigate digital risks include: <ol style="list-style-type: none"> 1. Establishing a robust disaster recovery system to ensure business continuity. 2. Reliance on secured networks and enterprise systems such as SAP and AWS to safeguard critical data and applications 	Negative The loss of personal and customer data can result in legal penalties and significantly erode the trust of key stakeholders.
15.	Digitalisation	Opportunity	Harnessing the power of emerging technologies to optimize operations and enhance customer experiences.	-	Positive Reduce operational cost High Capital expenses in short run.
16.	Supplier Sustainability	Risk	Ensuring suppliers are compliant with the applicable laws and regulations is essential for business continuity	Integrate relevant ESG considerations within our evaluation criteria and assess supplier	Negative Disruption of supply chain resulting in decrease in revenue
17.	Business Ethics	Risk	To carry business with transparency and accountability and prevent events of corruption, fraud and bribery.	<ol style="list-style-type: none"> 1. Senior management's commitment to the Code of Conduct. 2. Adherence to Anti-Bribery and Anti-Corruption Policy. 3. Whistle-blower system 	Negative <ol style="list-style-type: none"> 1. Disciplinary measures by regulators and legal authority 2. Impacts reputation and trust of the company
18.	Labour Management	Risk	Resolving conflicts within co-workers and employees amicably	Works Committee in place	Negative Disruption in operations leading to lower production
19.	Diversity and Inclusion	Opportunity	To provide equal opportunity and build a safe space for workforce	Not applicable	Positive Improved employee productivity resulting in improved turnover can reduce employee retention cost

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
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	Policies are available at the website of the Company at https://www.starcement.co.in/investor/investor-information								
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.	-	ISO 9001 IS 269:2015, IS 1489 (Part-1):2015	ISO 45001	-	-	ISO 14001	-	SA 8000	-
5& 6. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Principles	Targets		Mandatory / Voluntary		Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met			
	Principle 6	Achieve green energy proportion of 15% by 2027		Voluntary		2% green energy in total green energy portfolio			
	Principle 6	2x water positive		Voluntary		0.64x water positive			
	Principle 6	All mines to achieve 4- star rating		Voluntary		As per internal assessment, all mines have achieved 4-star rating			
	Principle 6	TSR = 4%		Voluntary		Achieved TSR 5.7%			
	Principle 3	12% women of total workforce		Voluntary		8% women in the total workforce			

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements.

Dear Stakeholders,

As we reflect on our journey towards sustainability, it's clear that our commitment to environmental, social and governance (ESG) principles is not just a responsibility but a defining trait of who we are as a company. As we embark on our second Business Responsibility and Sustainability Report (BRSR), I am honored to share some reflections on our progress and our path forward.

At Star Cement Limited, we recognize that our operations have a significant impact on the society around us. As a leading cement manufacturing Company, we have a responsibility to not only meet the demands of our customers but also to do so in a way that minimizes harm to the environment, enhances the well-being of our communities, and upholds the highest standards of governance.

Over the past year, we have made significant strides in advancing our sustainability agenda. Through innovative technologies, process improvements, and strategic partnerships, we endeavor to become water positive, reduce our carbon footprint, enhance diversity amongst workforce, adhere to safety standards and create positive social impact through multipronged interventions in the areas of health, education, livelihood, skill enhancement, rural development etc.

We are proud to announce that we have achieved National Award for Safest Workplace (Large Enterprises – Cement Sector) Year 2023, 11th Global Safety Summit Powered by World Safety Forum, UK and Environmental Excellence & Health and Safety Excellence in cement manufacturing, "3rd Edition of National Awards on Cement and Concrete Industry and Net Zero Conclave" Powered by Quality circle Forum of India.

These efforts are not just about meeting regulatory requirements; they are a testament to our unwavering commitment to sustainability leadership.

As leaders, it's incumbent upon us to set the tone for our Company. We must lead by example, demonstrating integrity, transparency and accountability in all that we do. We must empower our teams to think creatively, act boldly and challenge the status quo. And we must never lose sight of the impact of our decisions on the society around us.

I want to express my deepest gratitude to each and every member of the Star Cement Limited team. Your hard work, dedication and passion are the driving force behind our success and I am proud to stand alongside you as we continue to build a more sustainable future.

Together, I am confident that we can overcome any challenge, seize any opportunity and leave a lasting legacy for generations to come.

Regards

Sajjan Bhajanka
Chairman & Managing Director

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).

Particulars	Details
DIN Number	00246043
Name	Mr. Sajjan Bhajanka
Designation	Chairman & Managing Director
Telephone number	+91-33 24015555
E-mail ID	investors@starcement.co.in

9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.

Yes, the Board level Risk Management Committee is responsible for decision-making on sustainability related issues and overseeing Business Responsibility policy(ies).

The following are the members of Risk Management committee of the Board.

- Mr. Sanjay Agarwal, Managing Director, DIN: 00246132
- Mr. Nirmalya Bhattacharyya, Independent Director, DIN: 09037566
- Mr. Vivek Chawla, Independent Director, DIN: 02696336**

***Mr. Vivek Chawla have been appointed as the new Member of the Committee with effect from 1st April, 2023.*

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
Performance against above policies and follow up action	Yes, the Risk Management Committee is responsible for review of the Company's performance against the above policies									Annual
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Yes, the Audit Committee is responsible for review of the Company's statutory compliances through the internal audit Mechanism									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.

The Company routinely conducts internal audits of its policies and monitors implementation of corrective actions for gaps identified in the processes and procedures.

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)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

Section C: Principle wise performance disclosure

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	1	Key elements of the nine National Guidelines on Responsible Business Code principles were familiarized upon along with their relevance to business and other stakeholders for an overall understanding of the implementation of ESG-related policies, procedures and targets on operational and strategic level.	100%
Key Managerial Personnel	1	All nine principles prescribed under the National Guidelines on Responsible Business Code's were familiarized upon in a comprehensive manner, along with the implications in business and other stakeholders in the development of relevant risk management strategies.	100%
Employees other than BoD and KMPs	1	In order for business and other stakeholders to be aware of their responsibilities in adherence to the Company's commitment and to ensure effective implementation of the policies, the major elements under the nine principles of the National Guidelines on Responsible Business Code and their significance to business was familiarized upon.	100%
Workers	1	In order for business and other stakeholders to be aware of their responsibilities in adherence to the Company's commitment and to ensure effective implementation of the policies, the major elements under the nine principles of the National Guidelines on Responsible Business Code and their significance to business was familiarized upon.	100%

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

Monetary					
	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	-	-	-	-	-
Settlement	-	-	-	-	-
Compounding fee	P1	Regional Director, North Eastern Region	₹14.50 Lakhs	The Registrar of Companies, NE Region had initiated 3 cases against the Company, Directors and KMPs and 1 case against the Statutory Auditors alleging violation of certain provisions of the Companies Act, 2013. The Company preferred appeal before the Meghalaya High Court for quashing order of lower court/ challenging the merit of the cases. The Hon'ble Meghalaya High Court has stayed all the orders of the Lower Court till further direction. The Company had preferred filing of Compounding Applications. The Regional Director on the hearings has pronounced the order and directed to pay the compounding fees. The Company has duly paid all the fees against all the matters. The Regional Director, North Eastern Region, vide its orders dated February 6, 2024 'disposed off' the compounding application.	No

Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal Been preferred? (Yes/No)
Imprisonment	-	-	-	-	-
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
-	-

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

The Company has adopted an Anti-Corruption and Anti-Bribery policy. The policy serves as a framework to ensure compliance with applicable anti-bribery laws and regulations while fostering a culture of integrity within Company's business operations. Through this Policy the Company taken commitment on "zero tolerance towards bribery and corruption. Additionally, Through Whistle Blower/ Vigil Mechanism employees and value chain partners are empowered to notify the management regarding suspected misconduct, frauds, bribery, corruption, or any other unethical misbehaviour without the fear of any disciplinary action or unfair treatment to the Chairman, Audit Committee. The policy can be accessed through the link give below: <https://www.starcement.co.in/upload/images/files/AntiCorruptionAntiBriberyPolicy.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	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

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

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

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 recorded incidents of fines, penalties or regulatory actions imposed by authorities or judicial institutions in relation to cases involving corruption or conflicts of interest.

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	43	44

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	13%	13%
	b. Number of trading houses where purchases are made from	323	333
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	73%	45%

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	87%	89%
	b. Number of dealers / distributors to whom sales are made	1853	1912
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	13%	14.5%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2%	3%
	b. Sales (Sales to related parties / Total Sales)	0.003%	0.013%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	-	-

Leadership indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	Key facets of the nine principles included in the National Guidelines on Responsible Business Code were discussed, along with their pertinent impacts on them.	100%

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

The Company has implemented a Code of Conduct for Directors and Senior Management, delineating guidelines concerning conflicts of interest. According to this Code, Directors and Senior Management are prohibited from participating in any activity, business, or relationship that could conflict with or harm the Company's interests.

Additionally, the Company has established a procedure for managing potential conflicts of interest within the Board. Under this protocol, directors are required to provide an annual declaration to the Board at the start of each financial year, disclosing any affiliations or interests they hold with other entities. Should there be any updates or alterations to the initial declaration, directors are obligated to promptly inform the Board by submitting the revised declaration.

PRINCIPLE

2

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



Essential indicators

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

	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	9%	1%	1. Capex incurred for WHRS 2. Online Ambient Air Quality Monitoring Station. Construction of Fly ash storage Sheds. Installation of Variable frequency drives. Dust Emission monitoring System etc.

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

Yes, Star Cement Limited is committed to promoting the safe and efficient utilization of resources across the entire lifecycle of its products. In line with the commitment, the Company has developed a Product Stewardship Policy. Aligned with this policy, the Company is currently working on establishing procedures to evaluate suppliers according to environmental and social parameters.

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

The Company is yet to initiate supplier assessment on environmental and social parameters.

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.**

The Company adheres to circularity principles throughout its operations and end-use stages, aiming to minimize waste generation and ensure responsible disposal. To achieve this, the following mechanisms have been implemented for waste treatment:

Plastics (including packaging)	The Company recycles its pre and post-consumer plastic waste through CPCB authorized plastic recycler.
E-waste	The Company is not in the business of electronic consumer goods. However, the E-waste produced during the office operations is sold to the registered recyclers.
Hazardous waste	The hazardous waste generated is disposed through the registered recyclers or disposers having permissions from State Pollution Control Boards.
Other waste	The Company channelizes all non-hazardous waste for final disposal through vendors or authorized recyclers.

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, Plastic Extended Producer Responsibility (EPR) is applicable to SCL. In line with the plastic EPR requirements, the Company has developed collection action plan and onboarded an authorized recycler to collect, transport and recycle the plastic packaging waste.

Leadership indicators

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

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link
The Company is yet to conduct life cycle assessment of its products					

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Not applicable

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	FY 2023-24	FY 2022-23
Clinker (replaced by fly ash and slag)	28.59%	30.25%
Chemical gypsum proportion of total gypsum	87%	65%

* In FY 2022-23, SCL has published BRSR report on standalone basis while in FY 2023-24, the report is on consolidated basis. Hence, the data for FY 2022-23 has been revised.

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

	FY 2023-24 (MT)			FY 2022-23 (MT)		
	Reused	Recycled	Safely disposed	Reused	Recycled	Safely disposed
Plastic waste	-	-	6304.98	-	-	1694.89
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Packaging	100%

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	1250	1250	100%	1250	100%	-	-	-	-	-	-
Female	91	91	100%	91	100%	91	100%	-	-	-	-
Total	1341	1341	100%	1341	100%	91	100%	-	-	-	-
Other than permanent employees											
Male	464	464	100%	464	100%	-	-	-	-	-	-
Female	69	69	100%	69	100%	69	100%	-	-	-	-
Total	533	533	100%	533	100%	69	100%	-	-	-	-

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	694	694	100%	694	100%	-	-	-	-	-	-
Female	96	96	100%	96	100%	96	100%	-	-	-	-
Total	790	790	100%	790	100%	96	100%	-	-	-	-
Other than permanent workers											
Male	1554	1554	100%	1554	100%	-	-	-	-	-	-
Female	99	99	100%	99	100%	99	100%	-	-	-	-
Total	1653	1653	100%	1653	100%	99	100%	-	-	-	-

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	0.07%	0.08%

2. Details of retirement benefits, for Current Financial Year 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	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	3%	100%	Y	3%	100%	Y
NPS	13%	-	Y	13%	-	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.

The Company, at present does not have any differently abled employee as per the Rights of Persons with Disabilities Act, 2016 but provisions such as ramps for ease of walking and wheelchairs are in place at the premises of the Company.

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 has formulated Employee Welfare Policy, which commit towards promoting equality of opportunity and employment in the workplace without bias towards an individual's gender, age, caste, ethnicity, sexual orientation, political opinions, marital status or religious beliefs.

As an equal opportunity employer and through the enforcement of the Policy the Company ensures all employees from the time of hiring and induction as well as throughout the course of employment till the time of separation are treated equally and are provided with sound infrastructure and facilities, thereby creating a safe and an enabled work environment.

Link to policy - <https://www.starcement.co.in/upload/images/files/BRSRPolicy.pdf>

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

	Permanent employees		Permanent workers	
	Return to work rate*	Retention rate*	Return to work rate*	Retention rate*
Male	-	-	-	-
Female	-	-	-	-
Total	-	-	-	-

* In FY 2023-24, no employees or workers have taken parental leave.

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 employees Other than permanent employees	<p>Yes, Star Cement Limited has mechanism in place to receive and redress the grievances. It includes:</p> <p>(i) Work Committees: The Company has established work committees at the operations level to address grievances from plant-level workers and employees.</p> <p>(ii) Internal Complaints Committee: Star Cement Limited has a dedicated Internal Complaints Committee to address grievances related to sexual harassment.</p> <p>These measures demonstrate Star Cement Limited's commitment to being a responsible, employee-centric organization that values its workforce and strives to maintain a safe, healthy and inclusive work environment.</p>
Permanent workers Other than permanent workers	

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	1341	-	0%	1164	-	0%
Male	1250	-	0%	1078	-	0%
Female	91	-	0%	86	-	0%
Total Permanent Workers	790	-	0%	770	-	0%
Male	694	-	0%	682	-	0%
Female	96	-	0%	88	-	0%

* In FY 2022-23, SCL has published BRSR report on standalone basis while in FY 2023-24, the report is on consolidated basis. Hence, the data for FY 2022-23 has been revised.

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	1250	1063	85%	1063	85%	1078	917	85%	917	85%
Female	91	77	85%	77	85%	86	73	85%	73	85%
Total	1341	1140	85%	1140	85%	1164	990	85%	990	85%
Workers										
Male	694	625	90%	625	90%	682	614	90%	614	90%
Female	96	87	91%	87	91%	88	80	90%	80	90%
Total	790	712	90%	712	90%	770	694	90%	694	90%

* In FY 2022-23, SCL has published BRSR report on standalone basis while in FY 2023-24, the report is on consolidated basis. Hence, the data for FY 2022-23 has been revised.

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	1250	1250	100%	1078	1078	100%
Female	91	91	100%	86	86	100%
Total	1341	1341	100%	1164	1164	100%
Workers						
Male	694	694	100%	682	682	100%
Female	96	96	100%	88	88	100%
Total	790	790	100%	770	770	100%

* In FY 2022-23, SCL has published BRSR report on standalone basis while in FY 2023-24, the report is on consolidated basis. Hence, the data for FY 2022-23 has been revised.

10. Health & 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 Occupational Health and Safety Management System (ISO 45001:2018) has been implemented across all manufacturing facilities.

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

Star Cement Limited has implemented a robust process to identify work-related hazards and assess risks on a routine and non-routine basis. The Company conducts comprehensive risk assessments for occupational health and safety throughout the financial year, led by qualified professionals utilizing recognized methodologies to identify potential hazards and evaluate associated risks. The findings from these assessments inform the development of tailored risk mitigation strategies and standard operating procedures (SOPs) to minimize or eliminate identified risks, encompassing engineering controls, administrative controls, and personal protective equipment (PPE). Clear guidance on safe task execution and emergency response are provided through the established SOPs.

Hazard identification and risk assessment (HIRA) is conducted for all jobs, with dedicated training programs and workshops to enhance employee competency in this domain. Key identified risks, such as working in confined spaces, fire hazards, scaffolding and heavy lifting, are addressed through mitigation strategies outlined in SOPs prominently displayed at the workplace. In the event of accidents or incidents, a thorough investigation is carried out using the Why-Why analysis method, with corrective and preventive actions documented in reports and overseen by departmental heads to ensure compliance and safety verification by the safety department.

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

Yes, Star Cement Limited has established processes to enable workers to report work-related hazards and remove themselves from such risks. Employees and workers are encouraged to intervene and address unsafe behaviour or conditions they observe, proactively preventing potential incidents.

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

Yes, Star Cement Limited provides its employees with access to non-occupational medical and healthcare services. The Company has an onsite occupational health centre with daily doctor consultations, conducts regular medical check-ups, and offers ESI and health insurance coverage. Additionally, the Company makes financial contributions towards employees' medical expenses. By providing these comprehensive healthcare services, the company prioritizes the well-being of its employees and workers both at work and outside of work, ensuring that they have access to quality medical care and support.

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.16	0.45
	Workers	-	-
Total recordable work-related injuries	Employees	1	1
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	1	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

* In FY 2022-23, SCL has published BRSR report on standalone basis while in FY 2023-24, the report is on consolidated basis. Hence, the data for FY 2022-23 has been revised.

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

Star Cement Limited has taken numbers of measures to ensure a safe and healthy workplace. This includes:

- (i) Regular health and safety training sessions (151 sessions, 1869 training man-hours) on topics like fire-fighting, PPE, permit to work, behaviour-based safety, working at height, confined space entry, near-miss reporting, etc.
- (ii) Introduction of the Safety Star Award (Golden Helmet) to recognize and encourage employees and workers who adhere to safety protocols.
- (iii) Conducting behavioural-based safety training programs to cultivate a safety-oriented culture.
- (iv) Ensuring the effectiveness of healthcare services through qualified medical personnel, recognized medical standards, and engaging with workers to understand their needs.
- (v) Promoting fitness programs and sports activities to support healthy lifestyles and reduce employee stress.
- (vi) Rigorous accident investigation system using Why-Why analysis and corrective/preventive action plans.

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	-	-	-	-	-	-
Health and safety	-	-	-	-	-	-

14. Assessment of the year

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

Accident details	Corrective / preventive actions	Control type
Star Cement Limited, Lumshnong Cause of the incident: Fire extinguisher blast resulted into major injury of the trainer	1. Check fire-extinguishers physical condition before operating. 2. Never operate without proper training 3. Monthly inspection of fire-extinguishers	1. Administrative control 2. Human behavioural control

Leadership indicators

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

Employees	Yes
Workers	Yes

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

All contractual commitments with value chain partners include the deduction and timely payment of statutory dues like PF, ESI, among others. Clear contractual obligations are outlined to ensure compliance with these statutory requirements.

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

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

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

Yes, the Company offers employment opportunity to retired employees on fixed term basis.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	The Company does not undertake assessment of value chain partners on health and safety and working conditions.
Working conditions	

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

The Company is yet to conduct assessment for value chain partners on health and safety and working conditions parameters.

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 upholds its BRSR (Business Responsibility and Sustainability Reporting) policy, emphasizing the critical importance of meaningful engagement with stakeholders to strengthen decision-making processes and bolster accountability. The Company identifies its key stakeholder groups based on factors such as dependency, immediacy, responsibility and influence, the Company ensures a systematic and regular engagement approach.

This commitment entails prioritizing structured interactions with stakeholders to cultivate trust, foster transparency in business operations and adeptly manage risks. The key stakeholder groups encompass customers, investors, employees, community, government/regulatory bodies, vendors/suppliers and dealers.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	<ol style="list-style-type: none"> Regular engagement through e-mails, calls, SMS, brochures, and catalogues Site visits by company civil engineers Exhibitions and events Customer feedback Social media communication Marketing campaigns SAP ERM implementation 	Daily	<ol style="list-style-type: none"> Branded products Assured quality and product pricing Regular supply and timely delivery Seamless customer service Customer satisfaction and retention
Investors	No	<ol style="list-style-type: none"> E-mails, one-on-one and group meetings Town hall meetings Employee engagement initiatives Star Sujhaav Cultural events Training and development workshops Health initiatives Performance appraisals Grievance redressal Mechanisms 	Quarterly	<ol style="list-style-type: none"> Economic performance Sustainable business performance Risk management Ethical business practices and good corporate governance Regular pay out either as dividend or buyback ESG integration into strategy and operations Transparent reporting and disclosure
Employees	No	<ol style="list-style-type: none"> E-mails, one-on-one and group meetings Town hall meetings Employee engagement initiatives Star Sujhaav Cultural events Training and development workshops Health initiatives Performance appraisals Grievance redressal Mechanisms 	Daily	<ol style="list-style-type: none"> Training and development Health and safety matters Diverse, open, non-discriminatory and safe working environment Fair practices, work life balance and timely remuneration Performance evaluation and recognition

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Communities	Yes	<ol style="list-style-type: none"> 1. CSR initiatives 2. Focus on health, education, livelihood and generation of secondary source of income 3. Skill development and training workshops 4. Employee volunteering 	Daily	<ol style="list-style-type: none"> 1. Infrastructure development 2. Local employment 3. Education with a focus of inclusiveness criteria (covering marginalised and tribal people) 4. Social upliftment 5. Community welfare initiatives 6. Environment conservation 7. Healthcare to the neighbouring community and underprivileged
Government/ Regulatory Bodies	No	<ol style="list-style-type: none"> 1. Meetings, presentation, reports and networking in different forums organised by regulatory authorities 2. Mandatory regulatory filings 3. Periodical submission of business performance 4. Annual report 5. Written communications 	Need basis	<ol style="list-style-type: none"> 1. Compliance with laws and regulations 2. Timely reporting through various compliance-based forms 3. Active participation in industry and regulatory working groups
Vendors/ Suppliers	No	<ol style="list-style-type: none"> 1. Phone, e-mail or in person engagement 2. Suppliers' meet, regular meetings, seminars, and workshops 3. Capacity building and sustainability for suppliers 	Daily	<ol style="list-style-type: none"> 1. Fair and ethical procurement & engagement practices 2. Knowledge programmes to reduce supplier's risks 3. Pricing and favourable terms of payment 4. Timely clearance 5. Addressing supplier grievances

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
Dealers	No	<ol style="list-style-type: none"> 1. Annual dealer/channel meetings 2. Conferences 3. Marketing meetings and sales calls 4. Channel satisfaction survey 5. WhatsApp for Business 6. Call Centre 7. Sales incentive schemes 8. App related support 	Daily	<ol style="list-style-type: none"> 1. Level of customer satisfaction 2. Dealers' network 3. Maintaining brand reputation 4. Assured quality 5. Support in sales promotion 6. Regular supply and timely delivery 7. Profitability and return on investment

Leadership Indicators

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

The Company's cross functional teams engage with stakeholders to understand their viewpoints and develop policies and strategies which strengthens the relationship. Interaction with the stakeholders create an opportunity to co-create long term solutions for mitigating environmental, social and governance risks.

The feedback received through such consultations are incorporated into the Company's strategy and policies and taken forward to the Board for their consideration.

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 provides a mechanism for the identification and management of environmental and social topics. The feedback received serves as a valuable input for the Company in developing strategies, which encompass policy formulation, goal establishment, and target setting. These strategies are designed to align with the Company's overarching objectives. Once established, these targets and goals are systematically implemented with monitoring mechanisms put in place as deemed necessary to ensure effective execution and progress tracking.

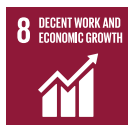
3. Provide details of instances of engagement with and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.

The Company makes conscious efforts towards inclusion of vulnerable communities residing in the proximity of its manufacturing units. Engaging with these communities is approached through a needs-based method, involving attentive listening to community voices, prioritizing their requirements in line with the CSR policy and executing programs in partnership with non-profit organizations. Throughout the reporting period, the Company has contributed towards programmes focussed on livelihood, education, healthcare, rural infrastructure development, and environmental management sectors.

PRINCIPLE

5

Businesses should respect and promote human rights



Essential Indicators

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

Category	FY 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	1341	1341	100%	1164	1164	100%
Other than permanent	533	533	100%	336	336	100%
Total employees	1874	1874	100%	1500	1500	100%
Workers						
Permanent	790	790	100%	770	770	100%
Other than permanent	1653	1653	100%	1238	1238	100%
Total workers	2443	2443	100%	2008	2008	100%

* In FY 2022-23, SCL has published BRSR report on standalone basis while in FY 2023-24, the report is on consolidated basis. Hence, the data for FY 22-23 has been revised.

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

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	1341	-	-	1341	100%	1164	-	-	1164	100%
Male	1250	-	-	1250	100%	1078	-	-	1079	100%
Female	91	-	-	91	100%	86	-	-	86	100%
Other than permanent	533	-	-	533	100%	336	-	-	336	100%
Male	464	-	-	464	100%	292	-	-	292	100%
Female	69	-	-	69	100%	44	-	-	44	100%

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)
Workers										
Permanent	790	-	-	790	100%	770	-	-	770	100%
Male	694	-	-	694	100%	682	-	-	682	100%
Female	96	-	-	96	100%	88	-	-	88	100%
Other than permanent	1653	-	-	1653	100%	1238	-	-	1238	100%
Male	1554	-	-	1554	100%	1159	-	-	1159	100%
Female	99	-	-	99	100%	79	-	-	79	100%

* In FY 2022-23, SCL has published BRSR report on standalone basis while in FY 2023-24, the report is on consolidated basis. Hence, the data for FY 22-23 has been revised.

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

	Male		Female	
	Number	Median remuneration / salary/ wages of respective category	Number	Median remuneration / salary/ wages of respective category
Board of Directors*	8	4,70,000	2	2,50,000
Key managerial personnel**	9	1,98,00,000	0	0
Employees other than BoD and KMP	1241	19,22,931	91	17,92,539
Workers	694	3,48,060	96	3,29,060

*The Board of Directors includes 8 Independent Directors and 2 Non-Executive Directors.

** Key Managerial Personnel includes both Executive Directors and Non-Board KMPs.

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 wage	5%	3%

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)

The HR Head of each business division provides top-tier executive oversight in managing human rights concerns for the employees and workers of the Company. At the plant level, the Company has instituted a Works Committee with equal representation from management and workers to effectively address and resolve grievances related to human rights in a balanced and cooperative manner (ICC).

Additionally, the Company has Internal Complaints Committee (ICC) in place to address grievances related to sexual harassment.

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

The Company acknowledges the significance of human rights and has integrated relevant provisions into its BRSR policy and Prevention of Sexual Harassment (POSH) policy.

As a conscientious organization prioritizing employee welfare, the Company has established diverse channels to address human rights-related grievances of its workers and employees. Employees and workers have avenues to address their grievances by:

- (i) Engaging with the Works Committee, which comprises equal representation from workmen and managerial staff.
- (ii) Voicing concerns to the departmental or plant HR personnel. If concerns remain unresolved, they can be escalated to the Corporate HR head.
- (iii) Reporting grievances related to sexual harassment to the ICC.

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

	FY 2023-24			FY 2022-23		
	Filled during the year	Pending resolution at the end of year	Remarks	Filled during the year	Pending resolution at the end of year	Remarks
Sexual harassment	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child labour	-	-	-	-	-	-
Forced labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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 of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees / workers	-	-
Complaints on POSH upheld	-	-

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

The Vigil (Whistle Blower) mechanism serves as a secure channel for employees and Directors to report concerns regarding unethical conduct, actual or suspected fraud, or breaches of the Code of Conduct or policy to the management. The mechanism incorporates adequate safeguards against victimization of employees and Directors who choose to utilize it, and also provides for direct escalation to the Chairman of the Audit Committee in exceptional circumstances. The Whistle Blower Policy is publicly available on the Company's website at the following link: <https://www.starcement.co.in/upload/images/files/Whistle-Blower-Policy-4.pdf>

Furthermore, the Company has instituted a comprehensive policy on Prevention of Sexual Harassment ("POSH") in the workplace. This policy is aimed at deterring harassment of employees, contractors, and vendors, and outlines clear guidelines for identifying, reporting and preventing any form of sexual harassment. Concerns regarding such incidents can be addressed confidentially by reporting to the Internal Complaints Committee (ICC).

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

Yes, human right requirements are covered in business agreements and contracts. All suppliers and contractors are required to abide by the terms and conditions prescribed in the agreement and contract to maintain the highest standards of ethics and integrity.

10. Assessment of the Year

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

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

Not any

Leadership Indicators

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

No significant changes to business processes have been made during the reporting period.

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

The Company has obtained SA 8000 certificate which is based on internationally recognized standards of decent work, including the Universal Declaration of Human Rights, ILO conventions and national laws. SA 8000 includes elements such as Child labour, forced or compulsory labour, health and safety, freedom of association and right to collective bargaining, discrimination, disciplinary practices, working hours, remuneration and management system.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes, the Company ensures accessible infrastructure for all. The Company strives to provide a multifaceted infrastructure by providing differently abled people with access to wheelchairs and ramp facilities to ensure ease in navigation within its premises.

4. Details on assessment of value chain partners:

	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The Company does not undertake assessment of value chain partners on human right issues.
Forced labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – Please specify	

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

The Company has not identified human right risks in the value chain during the reporting period.

PRINCIPLE

6

Businesses should respect and make efforts to protect and restore the environment.



Essential Indicators

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

Parameter	FY 2023-24	FY 2022-23
From renewable sources		
Total electricity consumption (A)	261 TJ	4 TJ
Total fuel consumption (B)	930 TJ	1039 TJ
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	1,191 TJ	1,043 TJ
From non-renewable sources		
Total electricity consumption (D)	351 TJ	322 TJ
Total fuel consumption (E)	76,746 TJ	64,123 TJ
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	77,097 TJ	64,445 TJ
Total energy consumed (A+B+C+D+E+F)	78,288 TJ	65,489 TJ
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.267 TJ/₹ Lakhs	0.238 TJ/₹ Lakhs
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	6.099 TJ/₹ Lakhs	5.435 TJ/₹ Lakhs
Energy intensity in terms of physical output	0.018 TJ/MT (Cementitious material)	0.016 TJ/MT (Cementitious material)

* PPP rate considered for calculation = 22.88 as per OECD data

* In FY 2022-23, SCL has published BRSR report on standalone basis while in FY 2023-24, the report is on consolidated basis. Hence, the data for FY 2022-23 has been revised.

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.

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, PAT is applicable to Star Cement Limited. The Company had achieved targets under PAT schemes in FY 2023-24.

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

Parameter	FY 2023-24 (kl)	FY 2022-23 (kl)
Water withdrawal by source (in kilolitres)		
Surface water	8,86,406	7,85,716
Ground water	2,00,852	2,09,642
Third party water	0	0
Seawater / desalinated water	0	0
Other (Recycled water)	7,97,262	4,19,369
Harvested rainwater	5,43,802	4,08,777
Total volume of water withdrawal (in kilolitres)	24,28,322	18,23,504
Total volume of water consumption (in kilolitres)	24,28,322	18,23,504
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	8.268 kl/₹ Lakhs	6.614 kl/₹ Lakhs
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	189.181 kl/₹ Lakhs	151.347 kl/₹ Lakhs
Water intensity in terms of physical output	0.562 kl/MT (Cementitious material)	0.447 kl/MT (Cementitious material)

* PPP rate considered for calculation = 22.88 as per OECD data

* In FY 2022-23, SCL has published BRSR report on standalone basis while in FY 2023-24, the report is on consolidated basis. Hence, the data for FY 2022-23 has been revised.

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

4. Provide the following details related to water discharged:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
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 – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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

Yes, the Company maintains Zero Liquid Discharge (ZLD) across its entire operational network. Within its facilities, it operates both an Effluent Treatment Plant (ETP) and a Sewage Treatment Plant (STP) to effectively treat industrial and domestic wastewater, respectively. The reclaimed water from the ETP is utilized for automobile washing, while the treated water from the STP is repurposed for gardening and dust suppression through sprinkler systems.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	MT/Annum	2474	1086
Sox	MT/Annum	3451	2032
Particulate Matter (PM)	MT/Annum	315	240

* In FY 2022-23, SCL has published BRSR report on standalone basis while in FY 2023-24, the report is on consolidated basis. Hence, the data for FY 2022-23 has been revised.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	25,19,759	23,52,787
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	69,847	63,636
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent	8.817 tCO ₂ e/ ₹ Lakhs	8.765 tCO ₂ e/ ₹ Lakhs
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)		201.746 tCO ₂ e/ ₹ Lakhs	200.559 tCO ₂ e/ ₹ Lakhs
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ e/tonne	0.599 tCO ₂ e/ MT (Cementitious material)	0.592 tCO ₂ e/ MT (Cementitious material)

* PPP rate considered for calculation = 22.88 as per OECD data

* In FY 2022-23, SCL has published BRSR report on standalone basis while in FY 2023-24, the report is on consolidated basis. Hence, the data for FY 2022-23 has been revised.

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

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

Star Cement Limited recognises the growing impact of climate change on its operations and believes it has a significant role in delivering the nations' promise towards achieving net zero by 2070. Thus, as a climate steward, the Company takes proactive measures with the intention of cutting down on the energy used in the operations, which also reduces the GHG emissions. The following measures form an integral part of the Company's low carbon strategy

- i. **Energy Efficient Initiatives:** The Company invests in several energy conservation measures Initiatives that involve adopting new technologies and upgraded existing infrastructure to reduce its energy intensity.
- ii. **Enhancing green energy:** While the Company strives to improve upon its operational efficiency through identification and implementation of energy saving opportunities, it believes integrating green energy into

operations to not only overcome challenges as a result of availability of fuel, but also build resilience against the rising fuel prices. Star Cement focusses at enhancing utilisation of green energy in the form of solar power and waste heat recovery to replace coal-based power. In this endeavour, the Company has installed 24.8 MW WHRS capacity in its Lumshnong plant.

- iii. **Clinker Factor Reduction:** By gradually lowering the amount of clinker in cement products and using alternative raw materials like fly ash and slag, the Company is able to lower the carbon footprint associated with the calcination of limestone. Approximately, more than 90% of the Company's cement portfolio comprises of blended cement which is an integral part of our climate strategy. As a result, clinker factor reduced from 66.7% to 65.9% in FY 2023-24.

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

Parameter	FY 2023-24 (kl)	FY 2022-23 (kl)
Total waste generated (MT)		
Plastic waste	1647.14	1451.04
E-waste	5.256	3.85
Bio-medical waste	0.210	0.853
C&D waste	0	0
Battery waste	15.357	4.11
Other hazardous waste. Please specify if any	Used Oil- 24.021 Waste oil – 0.10 Discarded Containers- 12.59 ETP Sludge- 0.772	Used oil- 10.88 Waste oil- 0.11 Used container – 0.8 ETP Sludge- 5.43
Other Non-hazardous waste generated (H). Please specify, if any.	Metal Scrap-835.719 Bags-658.07 Rubber Scrap-51.66 Wooden Pellets-12.88	Metal Scrap- 652.38 Rubber scrap-55.01 Refractory bricks-534 Overburden-1,45,000 Bags – 596.38
Total waste generated	3,263.77	1,48,314.84
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.011 MT/ ₹ Lakhs	0.538 MT/ ₹ Lakhs
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.254 MT / ₹ Lakhs	12.310 MT / ₹ Lakhs
Waste intensity in terms of physical output	0.001 MT/ MT (Cementitious material)	0.036 MT/ MT (Cementitious material)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in MT)		
Category of waste		
Recycled	1,652.396	2073
Reused	0	1,45,534
Other recovery option	0	0
Total	1,652.396	1,47,607
For each category of waste generated, total waste disposed by nature of disposal method (in MT)		
Category of waste		
Incineration	0.210	0.82
Landfilling	0	0.03
Other disposal options	1,611.164	769
Total	1,611.374	769.85

* PPP rate considered for calculation = 22.88 as per OECD data

* In FY 2022-23, SCL has published BRSR report on standalone basis while in FY 2023-24, the report is on consolidated basis. Hence, the data for FY 2022-23 has been revised.

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.

Star Cement Limited has implemented a waste management strategy in line with the Company's vision of reducing landfill waste through a practical and sustainable system. To operationalize this vision, Star Cement Limited has developed comprehensive waste standard operating procedures (SOPs) to guide the proper handling of both hazardous and non-hazardous waste, adhering to applicable regulations.

The company places significant emphasis on waste segregation and storage. To achieve this goal, Star Cement Limited has established separate scrap yards at the plant level to store hazardous and non-hazardous waste in segregated manners, complete with proper labelling. For waste disposal, Star Cement Limited has engaged authorized vendors for the disposal of hazardous waste, while non-hazardous waste is managed through local vendors.

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:

Sl. 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
-	-	-	-

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
-	-	-	-	-	-

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). If not, provide details of all such non-compliances, in the following format:

Sl. No.	Specify the law / regulation / guidelines which was not complied with	provide details of the noncompliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, the Company abides by all relevant environmental laws, rules and guidelines in India, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act and Environment Protection Act and Rules thereunder. Star Cement follows the State Pollution Control Board's procedures for reducing pollution by increasing production efficiency and technological advancement. In accordance with the Water Act, Air Act, EPA, etc. The Company has also secured consent for establishment and Consent To Operate (CTO) and renews its CTO as required.				

Leadership Indicators

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

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

- (i) Name of the area
- (ii) Nature of operations

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Treated / Recycled Water	-	-
(i) Rainwater from reservoir	-	-
Total volume of water withdrawal (In kilolitres)	-	-
Total volume of water consumption (In kilolitres)	-	-
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	SCL will explore scope of estimating Scope 3 emissions in future.	
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent		
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO ₂ equivalent		

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.

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not applicable

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sl. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Replacement of seven nos. Air Cooled Condenser Fan blade by FRP Blade	Conservation of energy	Resulted in annual savings of 15,006KWh (units)
2	Raw water mono block feed pump of 11 KW in RO plant replaced with 5.5 KW motor	Conservation of energy	Resulted in annual savings of 2,676 KWh. (units)
3	Replacement of overrated Tertiary Crusher motor from 400 kW to 325 kW	Conservation of energy	Resulted in annual savings of 1,22,640 kWh (units).
4	Installation of 45 kW VFD in Material Handling bag filter fans	Conservation of energy	Resulted in annual savings of 69,120 kWh (units).
5	Installation of 132 kW VFD in the bulker unloading compressor	Conservation of energy	Resulted in annual savings of 150,356 kWh (units).
6	Installation of 110 kW VFD in the Mill compressor	Conservation of energy	Resulted in annual savings of 73,669 kWh (units).
7	Replacement of 110 kWh compressor by 55 kW VFD-operated compressor for packer operation	Conservation of energy	Resulted in annual savings of 28,600 kWh (units).
8	Commissioning of Waste heat recovery system. Gross Generation from WHRS in FY 23-24 is 72,399 MWh	Conservation of energy	
9	Installation of 90 Kw VFD in Reverse Air fan system	Conservation of energy	Resulted in power saving of 53 kWh per day.
10	Installation of Proxy pulser in all long belt conveyors	Steps taken toward Technical Absorption	To prevent the proximity and avoided tripping of conveyors.
11	Stand by VFD of 132 kw,160 kw,180 kw installed in Cooler fans	Steps taken toward Technical Absorption	To avoid the tripping of kiln
12	Installation of 5.5 kW VFD for the SCL kiln thruster pump to regulate kiln thruster pressure effectively	Steps taken towards technical innovation	
13	Installation of the standby VFDs at the coal mill vent fan and Cement Mill-2 dynamic separator	Steps taken towards technical innovation	
14	Installation of 4 kW Variable Frequency Drives (VFDs) in the travel drive of 10 Truck Loaders	Steps taken towards technical innovation	Helped in reducing breakdowns and enhanced machine performance.
15	Implemented hardware interlocks in 38 bag filter and air slide fan enclosures	Steps taken towards technical innovation	Saving 38,304 kWh of power in FY-23-24.
16	Installation of Solid-State Relays (SSRs) in place of power contactors for the hydraulic motor drive of Truck Tipplers No-1 & 2	Steps taken towards technical absorption	Resulting in smoother operation and reduced downtime.

Sl. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
17	Replacement of 3 kW drum motors with 2.2 kW Geared Motors.	Steps taken towards technical absorption	Resulting in fewer breakdowns of Truck Loaders.
18	Frequent tripping of Intelligent Motor Control Centre (IMCC) drives due to communication failures mitigated by replacing 100mbps switches with 1Gbps switches	Steps taken towards technical absorption.	Leading to improved communication speed and eliminating further stoppages.
19	Upgradation of the coal mill static separator with a dynamic separator to enhance performance.	Steps taken towards technical adoption	-
20	Installed a 500 KVAR / 200/100 KVAR APFC capacitor bank panel in LT loads and distribution transformers, improving the power factor from 0.989 to 0.994.	Steps taken towards technical adoption	This resulted in an additional rebate of ₹8.97 lakhs in the financial year 23-24.
21	The modification of the 220-volt AC power line communication system in the packer, using the Devolo Kit.	Steps taken towards technical adoption	The modification has effectively reduced the occurrence of frequent communication faults within the power circuit.
22	Installation of on-line cleaning of lubrication oil unit in Mill main gear box and Roller lubrication system	Steps taken towards technical adoption	Resulted in increased life of oil by 2 years.

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

Embedded within Star Cement Limited operational framework is a profound acknowledgment of potential accidents that may escalate into emergencies, posing significant threats to both individuals and our operational landscape. These hazards, arising from human actions such as fires, leaks, structural failures and acts of terrorism, or from natural disasters like earthquakes, floods and cyclones, necessitate the implementation of robust emergency procedures.

Star Cement's emergency plan is structured around several key objectives:

- Swift containment of hazardous situations.
- Mitigation of risks and reduction of incident impact.
- Evaluation of the adequacy of the systems and resources for managing emergencies.
- Provision of necessary training for SCL's personnel as deemed necessary.
- Establishment of an efficient notification and communication system during emergencies.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

The Company has not undertaken an assessment of value chain partners on environmental parameters, and it has not identified any environmental risks in the value chain during the reporting period.

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

The Company has not undertaken an assessment of value chain partners on environmental parameters.

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.**

The Company is affiliated with four 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.**

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Bharat Chamber of Commerce	National
2	Cement Manufacturer's Association	National
3	Indian Chamber of Commerce	National
4	Advertising Standards Council of India	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 case	Corrective action taken
<p>The Company had received a notice from the Director General of Competition Commission of India (CCI) seeking various information on alleged cartelization. SCL filed application before CCI for recall/ review of the order by which CCI registered the case and ordered investigation. As complete information sought by CCI was not received within reasonable time, CCI imposed a penalty of ₹5 lakhs upon SCL. Challenging the order of penalty, the Company filed Writ Petition and challenging the order of investigation and registration of Case by CCI, the Company also preferred Writ Petition before Guwahati High Court. The Company has received stay order on both the Writ Petitions. CCI has filed Affidavits in Opposition in both the cases and also filed petitions for vacation of the stay orders. The Company has filed Affidavits. Final hearing in the cases have concluded and the cases are reserved for passing judgement.</p>		

Leadership Indicators

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

Sl. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if Available
The Company has not resorted to any such advocacy for or against any policies					

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.

Sl. 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 ₹)
The Company has no ongoing Rehabilitation and Resettlement (R&R) at any site						

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

Star Cement Limited has established a robust mechanism to receive and address community grievances through its Welfare and Development Committee. The committee, which comprises representatives from the local administration, local citizen forum and Star Cement management, serves as the primary channel for handling community concerns.

For grievances related to quality issues, the company ensures a swift resolution process, with grievances being addressed within 10 days. However, for grievances pertaining to the functioning of services provided, a more comprehensive approach is adopted. In such cases, a joint committee meeting is convened and a thorough investigation is conducted to identify the root causes and develop appropriate solutions.

To gain a deeper understanding of local needs and priorities, Star Cement employs Participatory Rural Appraisal (PRA) tools and organizes Focus Group Discussions. This community-centric approach allows the company to gather valuable insights and feedback directly from the stakeholders.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	18.47%	12.89%
Sourced directly from within the India	87.77%	97.71%

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	0%	0%
Semi-urban	50%	50%
Urban	4%	5%
Metropolitan	46%	45%

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
-	-

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

Sl. No.	State	Aspirational District	Amount spent (In ₹)
-	-	-	-

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

Yes, Star Cement's "Inclusive Growth & Equitable Development" policy focuses on empowering local suppliers to improve their livelihoods and stimulate economic growth in the regions where the Company operates. The Company is committed to establishing a sustainable value chain that supports the development of small-scale enterprises and generates employment opportunities for disadvantaged and marginalized communities. To realize this vision, the Company makes substantial investments in collaborating with MSMEs, local suppliers, and vendors to enhance diversity within its supply chain. In the future, the Company aims to empower women entrepreneurs by fostering partnerships with businesses led by them.

- b) From which marginalised/vulnerable groups do you procure?

None

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

NIL

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.

Sl. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
1.	SRIJANI	Yes	No	NA
2.	STAR AAC	Yes	No	NA
3.	STAR LOTUS	Yes	No	NA
4.	STAR STELLAR	Yes	No	NA

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
Not applicable	

6. Details of beneficiaries of CSR Projects

Sl. No.	CSR Project	No. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	Health and Sanitation	1,56,300	85%
2	Education	25,680	90%
3	Livelihood & Skill Building	2,355	90%
4	Rural Development & Emergency Relief	2,47,000	95%
5	Environment & Biodiversity	500	95%

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.

Star Cement Limited has established efficient mechanisms for receiving and addressing complaints and feedback from customers, dealers and sub-dealers. Utilizing platforms such as Business WhatsApp, Customer Care and India Mart, the Company ensures accessibility and responsiveness to stakeholder concerns.

Upon receipt of a query, the Company conducts a thorough analysis, verifying customer details and categorizing the query based on its nature. Subsequently, the concern is routed to the relevant department for resolution. To facilitate transparent and streamlined resolution processes, each query is assigned a unique ticket number for tracking purposes. This allows for diligent monitoring of progress and enables timely communication of updates to the customer.

The Company proactively follows up with customers after 48 hours to provide status updates on their complaints, demonstrating a commitment to transparency and customer satisfaction. Upon successful resolution, the generated ticket is promptly closed and marked as resolved in the system, ensuring meticulous record-keeping and closure of the matter.

Through these systematic processes, the Company upholds its commitment to efficient complaint handling, fostering trust and confidence among stakeholders and enhancing overall 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	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	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	-	-	None	-	-	None
Advertising	-	-	None	-	-	None
Cyber-security	-	-	None	-	-	None
Delivery of essential services	-	-	None	-	-	None
Restrictive Trade Practices	-	-	None	-	-	None
Unfair Trade Practices	-	-	None	-	-	None
Other	2113	-	None	1232	-	None

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

	Number	Reasons for recall
Voluntary recalls	-	None
Forced recalls	-	None

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, Star Cement Limited recognizes the importance of protecting its digital infrastructure from cyber security threats and preventing breach of person data in compliance with the Digital Personal Data Protection Act. Accordingly, the Company safeguards its systems through the establishment of the Information Security Policy and incorporating IT security aspects in its Business Responsibility Sustainability Policy available on the Company's website at (<https://www.starcement.co.in/public/upload/images/files/IT-POLICY-Revised-Version-1.2.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.

Throughout the reporting year, Star Cement Limited has remained vigilant, with no reported instances concerning advertising and the delivery of essential services, cybersecurity and data privacy of customers, or re-occurrences of product recalls. Similarly, no penalties or regulatory actions were imposed by authorities regarding the safety of our products or services.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches – Nil
- Percentage of data breaches involving personally identifiable information of customers – Nil
- Impact, if any, of the data breaches – None

Leadership indicators

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

The Company employs a multifaceted approach to communicate its product offerings, utilizing its website (<https://www.starcement.co.in/home>), along with product launches, advertisements and promotions across various social media platforms. Moreover, in a concerted effort to enhance operational efficiency, Star Cement Limited has significantly expanded its digital footprint through the development of various in-house applications.

Notable introductions include:

- Implementation of WhatsApp for Business to effectively address inquiries from channel partners and customers. Real time query resolution of dealers, retailer, customers and influencers enabled by Star Business WhatsApp Number.
- Deployment of the Star Saathi App to fortify distribution channels, leveraging a vast network of 1,800 dealers. This app helps to Place & Track Order, Ledger & Outstanding, Dealer Target versus achievement metrics, Schemes, Tour and Engagement requirements.
- Star SFA App is exclusively crafted to cater to the sales, technical and branding requirements, such as counter & site visits, price Capturing – Wholesale and Retail selling price, geo-mapping of counters, secondary sale capturing and attendance.
- Launched Star Stellar App, aimed at facilitating a loyalty program for over 2,200 engineers throughout their professional journey.
- Introduced Star-Link, to cater to masons with a comprehensive loyalty program. Offering seamless registration, easy bag lifting entries and enticing reward points, the app revolutionizes the mason experience. With exciting gifts redemption, it fosters lasting partnerships, enhancing satisfaction and efficiency in construction projects.

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

The Company actively engages with customers to foster awareness regarding the responsible usage and proper disposal of its products. Its product labels are meticulously designed to provide comprehensive information on product quality, ingredients and safe handling procedures. This commitment ensures adherence to regulations governing customer health, safety, as well as marketing and labelling practices.

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

The Company's product portfolio does not fall under Essential Services Maintenance.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief.

Yes, Star Cement Limited adheres strictly to the regulations set forth by the Bureau of Indian Standards (BIS). In compliance with BIS mandates, the Company is committed to transparency through meticulous product labelling and information dissemination, ensuring clarity and eliminating any potential for consumer confusion.

Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Central to the Company's operational ethos is the unwavering dedication to customer satisfaction. To this end, the Company employs a multi-faceted approach to engage with customers across various platforms, including social media campaigns, customer loyalty programs and brand equity surveys. These endeavours serve as vital touchpoints through which we glean invaluable insights into the evolving needs and preferences of our customer base.

By actively listening to and engaging with customers, the Company designs its products to better address their needs. This proactive approach not only enhances customer satisfaction but also fosters enduring brand loyalty and strengthens our relationships with our valued customers