

Date: 20th July, 2024

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai — 400 001
Scrip Code: 531548

National Stock Exchange of India Ltd. (NSE)
Exchange Plaza,
Bandra Kurla Complex, Bandra (E),
Mumbai — 400 051
Symbol: SOMANYCERA

Dear Sir/Madam,

Subject: Submission of Business Responsibility and Sustainability Report for FY 2023-24 pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In terms of the requirement of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are herewith submitting the Business Responsibility and Sustainability Report of the Company for the Financial Year 2023-24.

The Business Responsibility and Sustainability Report forms an integral part of the Annual Report FY 2023-24 which has been sent today through electronic mode to the Members who have registered their E-Mail IDs with the Company's R&TA/ Depository Participant. The same is also available on the website of the Company viz. www.somanyceramics.com.

This is for your information & records.

Thanking you,

Yours Faithfully,
For Somany Ceramics Limited

Ambrish Julka
Sr. GM (Legal) & Company Secretary
M. No. F4484

Encl: As above



Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L40200WB1968PLC224116
2	Name of the Listed Entity	Somany Ceramics Limited
3	Year of incorporation	1968
4	Registered office address	2, Red Cross Place, Kolkata - 700001, West Bengal
5	Corporate address	F-36, Sector-6, Noida - 201301, Uttar Pradesh
6	E-mail	corporateaffairs@somanyceramics.com
7	Telephone	0120-4627900
8	Website	www.somanyceramics.com
9	Financial year for which reporting is being done	2023-24
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Ltd. & BSE Limited
11	Paid-up Capital	₹ 820.07 Lakhs
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. Kumar Sunit Head-Strategy & Investor Relations Telephone: 0120-4627900 Email Id: kumar.sunit@somanyceramics.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The disclosures in this report have been made on a standalone basis and are limited to the operational boundary of Somany Ceramics Limited.
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):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Ceramic/Vitrified Wall & Floor Tiles	Manufacturing and trading of Ceramic/ Vitrified Wall & Floor Tiles	87.06%
2	Sanitaryware & Bath Fittings	Trading of Sanitaryware & Bath Fittings	10.58%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Ceramic/Vitrified Wall & Floor Tiles	2393 23929	87.06%
2	Sanitaryware & Bath Fittings	2392 23922	10.58%

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	2	23	25
International	0	1 (Representative office in Nepal)	1

19 Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	The Company operates Pan-India
International (No. of Countries)	The Company has exported to 58 countries this financial year.

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

3.70%

c. A brief on types of customers

The Company provides a wide range of solutions to a varied clientele, comprising retailers and distributors, utilizing its inventive offerings. It serves both domestic and international markets through its Indian and global business sectors.

IV. Employees

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

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1	Permanent (D)	1,344	1,299	96.65%	45	3.35%
2	Other than Permanent (E)	310	283	91.29%	27	8.71%
3	Total employees (D + E)	1,654	1,582	95.65%	72	4.35%
WORKERS						
4	Permanent (F)	609	609	100%	0	0%
5	Other than Permanent (G)	1,909	1,901	99.58%	8	0.42%
6	Total Workers (F + G)	2,518	2,510	99.68%	8	0.32%

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	1	1	100%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total differently abled employees (D + E)	1	1	100%	0	0%
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	6	6	100%	0	0%
5	Other than Permanent (G)	1	1	100%	0	0%
6	Total differently able workers (F + G)	7	7	100%	0	0%

21 Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	9	1	11.11%
Key Management Personnel	5	0	0%

Note: KMP includes Chairman & Managing Director and Managing Director & CEO who are also part of Board of Directors.

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

	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	11.67%	15.38%	11.78%	10.99%	19.35%	11.20%	10.29%	30.55%	10.92%
Permanent Workers	5.89%	0%	5.89%	6.50%	0.00%	6.50%	6.80%	0.00%	6.80%

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

23 (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Names of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by Listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	SR Continental Limited	Subsidiary	100.00%	No
2	Somany Bathware Limited	Subsidiary	100.00%	No
3	Somany Excel Vitrified Private Limited	Subsidiary	100.00%	No
4	Somany Piastrelle Private Limited	Subsidiary	100.00%	No
5	Somany Bath Fittings Private Limited	Subsidiary	100.00%	No
6	SRCL Buildwell Private Limited	Subsidiary of SR Continental Limited	100.00%	No
7	Somany Max Private Limited	Subsidiary	80.00%	No
8	Sudha Somany Ceramics Private Limited	Subsidiary	60.00%	No
9	Amora Tiles Private Limited	Subsidiary	51.00%	No
10	Somany Sanitary Ware Private Limited	Subsidiary	51.00%	No
11	Vintage Tiles Private Limited	Associate	50.00%	No
12	Acer Granito Private Limited	Associate	26.05%	No
13	Vicon Ceramic Private Limited	Associate	26.00%	No
14	Clean Max Ananta Private Limited	Associate	49.00%	No

The Company has disinvested its entire equity shareholding in Somany Fine Vitrified Private Limited ("SFVPL") (its Subsidiary Company) w.e.f 1 July, 2023 through an agreement dated 26 August, 2023.

VI. CSR Details

- 24 (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) Yes
- (ii) Turnover (in ₹) (2023-24) 2,53,448.07 Lakhs
- (iii) Net worth (in ₹) (2023-24) 72,316.83 Lakhs

VII. Transparency and Disclosures Compliances

25 Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then Provide web-link for grievance redress policy)	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
		Number of Complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of Complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	The Company has formulated policies corresponding to the requirements of each NGRBC principle. To ensure effective implementation, it has instituted a grievance redressal mechanism through which stakeholders can report their complaints. The same has been specified in each policy. (Link to policy section, please refer below): Somany Ceramics	0	0	-	0	0	-
Investors (other than shareholders)		0	0		0	0	
Shareholders		5	0		0	0	
Employees and workers		0	0		0	0	
Customers		0	0		0	0	
Value Chain Partners		0	0		0	0	
Other (please specify)		0	0		0	0	

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Compliance & Ethical Business Practices	Risk	Non-adherence to compliance and ethical business practices risks legal penalties, reputational damage, supply chain disruptions, loss of market access, investor and stakeholder distrust, and adverse environmental and social impacts. Adhering to compliance and ethical business practices can pose risks such as increased costs, legal repercussions, market access barriers, and stakeholder concerns.	The Company maintains a robust compliance management system, with senior management regularly reviewing adherence to all regulations. To effectively mitigate compliance and ethical risks related to training on the Code of Conduct and Prevention of Sexual Harassment (POSH) policies, implemented a comprehensive, multi-modal training approach, engage employees at all levels, and foster continuous learning and leadership commitment.	Negative Implication Non-compliance with regulations or unethical practices can result in legal penalties, reputational damage, operational disruptions, loss of market access, and fines, all of which will have negative financial implications for the Company.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Water Conservation	Risk/ Opportunity	Water management presents both risks and opportunities due to its limited resources and significant impact on the environment and society. Risks arise from potential water scarcity, increased regulatory scrutiny, and reputational damage resulting from unsustainable water usage practices. Conversely, effective water management presents opportunities for cost savings, enhanced environmental sustainability, and positive stakeholder engagement. By implementing responsible water management strategies, such as recycling and conservation measures, the Company can mitigate risks, improve operational efficiency, and contribute to long-term environmental and social benefits, thus ensuring sustainable business growth and resilience in the face of water-related challenges.	The Company has enacted numerous water conservation measures, such as process enhancements and wastewater recycling initiatives. Additionally, both its facilities in Kadi and Kassar operate as Zero Liquid Discharge (ZLD) plants, meaning all wastewater generated is recycled.	Negative Implication Inadequate water management in a tile-producing company can lead to increased operational costs, compliance expenses, reputation damage, and supply chain disruptions, negatively impacting its financial performance.
3	Energy & Emissions Management	Risk	The rise in energy costs and the enforcement of environmental regulations aimed at mitigating emissions underscore the financial risk associated with energy management, as it necessitates substantial energy consumption for processes and compliance measures.	Energy plays a pivotal role in driving economic growth and ensuring societal prosperity, with its availability and reliability being pressing concerns not only for organizations but also for global sustainability efforts. The Company has enacted various initiatives, such as adopting energy-efficient processes and systems, expanding the utilization of renewable energy sources, and transitioning to greener biofuels.	Negative Implication Rise in energy cost and upfront capital investment for energy efficient technology.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Product Quality & Safety	Risk	The utilization of outdated technologies in tile production poses a risk to product quality and safety, potentially compromising the Company's brand reputation and profitability.	Offering a high-quality product at a competitive price, coupled with seamless pre- and post-sales service, presents an opportunity for organizations to cultivate satisfied customers who contribute to sustained revenue streams. The Company prioritizes investment in research and development to deliver innovative, high-quality products to its customers, supported by an ISO 9001:2015 certified Quality Management System to ensure adherence to prescribed quality and safety standards for all its products.	Negative Implication Poor product quality can lead to decreased sales, increased sales returns, reputation damage, legal expenses, recall costs, and lost opportunities, all of which have negative financial implications for a company.
5	ESG Aspects in Supply Chain	Risk	Environmental and social risks within the Company's value chain may result in disruptions to the supply chain.	The Company has developed a Supplier Code of Conduct, which sets forth ESG performance criteria for all suppliers to follow. This ensures ethical, sustainable, and responsible practices across the supply chain, contributing to corporate social responsibility and sustainability objectives. Compliance fosters transparency, integrity, and mutual accountability.	Negative Implication Negative ESG aspects in the supply chain can lead to financial risks such as supply chain disruptions, reputational damage, impacting the Company's financial performance.
6	Local Community Development	Opportunity	Building lasting relationships with local communities is essential for gaining the approval to operate. By engaging in Corporate Social Responsibility (CSR) initiatives, the Company demonstrates its commitment to community well-being and sustainable development. These initiatives include projects focused on education, healthcare, environmental conservation, and economic empowerment. Through active involvement and investment in local communities, the Company earns trust and support, enhancing its reputation and ensuring long-term viability.	Aligned with its Corporate Social Responsibility (CSR) policy, the Company consistently engages with local community members through a variety of CSR activities. These efforts are aimed at understanding and addressing the needs and grievances of the community, fostering a strong relationship and contributing to their overall well-being.	Positive implication Local community development initiatives have positive financial implications for the Company by enhancing brand reputation, fostering customer loyalty, attracting and retaining top talent, improving relationships with local stakeholders, and mitigating operational risks, ultimately leading to increased revenue and profitability.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7	Employee Well-being	Opportunity	Ensuring the well-being of our employees extends beyond occupational safety to encompass their overall health and wellness, recognizing that their capabilities, competence, and commitment are integral to our sustained business success and the trust bestowed upon us by stakeholders.		<p>Positive Implication</p> <p>Employee well-being positively impacts financials by reducing absenteeism, enhancing productivity, lowering turnover, fostering innovation, and creating a positive workplace culture that attracts top talent.</p>

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.

S.No	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	Investor Relation Tile Company in India – Somany Ceramics								
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, Trusts) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001 (Quality Management System)	BIS Certification	ISO 45001 (Occupational Health and Safety System)	-	-	ISO 14001 (Environmental Management System) CII GreenPro (Green Product Certification)	SO /IEC 27001: 2013	-	CE Certification
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>The following targets were set to attain by FY 2024-25:</p> <ul style="list-style-type: none"> To improve thermal and electrical energy efficiency by 5% by 2025 (Baseline year 2022-23) To improve freshwater consumption intensity by 6.5% by 2025 (Baseline year 2022-23) Achieve 100% training completion for all employees on the Code of Conduct & Prevention of Sexual Harassment (POSH) policies. Maintain a first-quality rate of 90% Continue and evaluate CSR projects. Conduct Health, Safety, and Environment (HSE) training for 25% of employees and 85% of workers. Ensure 100% coverage of permanent female workers under Maternity Benefits. 								

6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met	<p>Against the set target as mentioned above below is the status update:</p> <ul style="list-style-type: none"> • We have reduced our Energy Intensity by 7.98% compared to fiscal year 2022-2023 • Surpassing the target, the company maintained a first-quality rate of 92.35%, demonstrating its dedication to excellence in product quality. • Health, Safety, and Environment (HSE) training for employees and workers stood at 73% and 75% respectively. • Continuing the evaluation of CSR projects, highlighting the company's commitment to social responsibility and environmental sustainability. • We are on the path to meet our targets for the financial year 2024-2025 based on the base year of 2022-2023.
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Governance, leadership, and oversight

7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>At Somany, our commitment to Environmental, Social, and Governance (ESG) principles is deeply embedded in our core strategy and reflects our dedication to creating lasting value for all our stakeholders. Our ESG efforts go beyond mere compliance; they are integral to our mission of making a difference—be it through our operations, products, or community engagements.</p> <p>As a leader in the global decor solutions market, we offer an extensive array of products across various categories including ceramic tiles (for walls and floors), polished vitrified tiles, glazed vitrified tiles, as well as sanitary ware and bath fittings. Our broad product range is a testament to our innovation and commitment to quality, ensuring that we meet the diverse needs of our customers while adhering to sustainable practices.</p> <p>The Company has enthusiastically endorsed a comprehensive 3-year ESG roadmap, which outlines clear targets and strategies aimed at enhancing our environmental stewardship, bolstering community relations, and ensuring robust governance structures. These initiatives are not only pivotal to our business ethos but are also aligned with our long-term objectives of growth and sustainability.</p> <p>For a detailed account of our ESG targets, challenges, and achievements, I encourage stakeholders to refer to the ESG section of our Annual Report. Here, we transparently outline our progress and the steps we are taking to ensure that Somany continues to be at the forefront of sustainable business practices.</p> <p>In conclusion, our dedication to ESG principles is unwavering. We believe in creating value that benefits not just our company and shareholders, but also our people, our communities, and our planet. We remain committed to this path, driven by our core values and a clear strategic vision.</p>
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>The Implementation of policies falls under the purview of the Risk Management Committee. The members of Risk Management Committee are :</p> <ol style="list-style-type: none"> 1. Mr. Abhishek Somany (Chairman): Managing Director & CEO (DIN: 00021448) 2. Mr. Rameshwar Singh Thakur (Member): Non-Executive Independent Director (DIN: 00020126) 3. Mr. Vineet Agarwal (Member): Non-Executive Independent Director (DIN: 00380300) 4. Mr. Sailesh Raj Kedawat (Member): Chief Financial Officer (CFO) 5. Mr. Ashavani Kumar Mani (Member): Vice President 6. Mr. Bikash Mishra (Coordinator): Assistant General Manager

9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	<p>Yes, the Risk Management Committee is responsible for making decisions about Sustainability matters. The members of the committee are;</p> <ol style="list-style-type: none"> 1. Mr. Abhishek Somany (Chairman): Managing Director & CEO (DIN: 00021448) 2. Mr. Rameshwar Singh Thakur (Member): Non-Executive Independent Director (DIN: 00020126) 3. Mr. Vineet Agarwal (Member): Non-Executive Independent Director (DIN: 00380300) 4. Mr. Sailesh Raj Kedawat (Member): Chief Financial Officer (CFO) 5. Mr. Ashavani Kumar Mani (Member): Vice President 6. Mr. Bikash Mishra (Coordinator): Assistant General Manager
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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)								
			P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
		Performance against above policies and follow up action	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Performance against each policy and necessary follow-up actions are reviewed annually.								
	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Compliance with statutory requirements relevant to the principles is reviewed annually.									

11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/ No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No, the Company regularly carries out thorough internal audits of its policies to assess and oversee any discrepancies in their implementation.									

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/ human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

Not applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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 programs on any of the Principles during the financial year:

Segment	Total number of training and Awareness programs held	Topics / principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programs
Board of Directors	4	Marketing Strategy, Financial performance of company, Production process and planning, Continuing the evaluation of CSR projects, highlighting the Company's commitment to social responsibility and environmental sustainability.	100%
Key Managerial Personnel	1	ESG Sensitization	100%
Employees other than BoD and KMPs	27	Occupational Health & Safety, POSH, Human Rights, Code of Conduct, Soft & Technical Skills	47.48%
Workers	27	Occupational Health & Safety, POSH, Human Rights, Code of Conduct, Soft & Technical Skills	52.67%

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

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

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

During the financial year 2023-24, there were no instances of any material (monetary and non-monetary) fines/penalties/punishment/award/ compounding fees/settlement amount paid in proceedings (by the entity or by Directors/ KMPs) levied by the regulators/law enforcement agencies/ judicial institutions.

Note: Materiality threshold as specified in Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been applied for the purpose of this disclosure.

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not Applicable	

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

Yes, the entity has an [Ethics, Transparency, and Accountability Policy](#) in place which highlights the Company's strict zero-tolerance stance on bribery and corruption. Somany is dedicated to conducting all its business activities with honesty, integrity, and the highest ethical standards. The Company actively enforces these ethical business practices globally, firmly discouraging and refraining from any form of bribery, corruption, or unethical behaviors.

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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directors	Nil	Nil
KMPs		
Employees		
Workers		

6 Details of complaints with regard to conflict of interest

	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Not Applicable	0	Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Not Applicable	0	Not Applicable

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

Not Applicable

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payables	93.01	54.89

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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a) Purchases from trading houses as % of total purchases	0	0
	b) Number of trading houses where purchases are made from	Not Applicable	Not Applicable
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	Not Applicable	Not Applicable
Concentration of sales	a) Sales to dealers / distributors as % of total sales	84.28%	84.99%
	b) Number of dealers / distributors to whom sales are made	2,675	2,586
	c) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	11.72%	12.32%
Share of RPTs in	a) Purchases (Purchases with related parties / Total Purchases)	43.59%	41.75%
	b) Sales (Sales to related parties / Total Sales)	0.08%	0.07%
	c) Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	98.19%
	d) Investments (Investments in related parties / Total Investments made)	95.92%	81.62%

Leadership Indicators

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

Total number of awareness programs held	Topics / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programs
Regular Programs	1. Supplier Code of Conduct 2. Contract Terms & Condition	100%

The Company has formulated a Supplier Code of Conduct which sets forth its expectations concerning Business Ethics, Environment, Labour & Human Rights. Suppliers must comply with these guidelines and ensure that their own suppliers also follow them.

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

Yes, the Company maintains a Code of Conduct for the Board of Directors and Senior Management Personnel that offers explicit guidelines for preventing and revealing any real or potential conflicts of interest with the Company. Annually, the Company collects declarations from its Board of Directors and Senior Management Personnel affirming that they have not violated this code, including any issues related to conflicts of interest. Furthermore, all Directors and Key Management Personnel must report any potential conflicts of interest as per the stipulations of the Company's Related Party Transaction Policy.

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

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

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D & Capex	The Company is dedicated to offer its customers innovative solutions that protect the environment and enhance customer wellbeing. Environmental and social factors are woven into the Company's R&D and capital expenditure strategies. By decreasing its consumption of raw materials and enhancing processes through technological advancements, the Company aims to further better the environmental and social outcomes of its products and processes.		

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

Yes, the Company has a Supplier's Code of Conduct in place that mandates suppliers to utilize natural resources in a sustainable manner.

It mandates that suppliers minimize or eliminate any adverse environmental and climate impacts resulting from their operations. Suppliers are also encouraged to engage in the development and adoption of eco-friendly products, processes, and technologies. Furthermore, suppliers are expected to conduct all business activities ethically and with the highest integrity, adhere to local labor and human rights laws, and source conflict-free raw materials for their manufacturing processes.

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

100% (as per Suppliers Code of Conduct)

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 (d) other waste.

Our company produces tiles and related products known for their longevity, and as such, we generally do not reclaim these items once they have been installed. These products are designed to last and typically do not require replacement for many years.

Regarding the plastics used in our packaging and distribution processes, we actively participate in the Extended Producer Responsibility (EPR) system. This approach is essential as the plastics used in our packaging can follow various paths that make direct reclamation challenging. Through the EPR process, we ensure the recycling, reuse, or recovery of these materials at their final disposal stage.

Additionally, it's important to note that our products do not generate electronic waste or hazardous waste, further minimizing our environmental impact.

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

Our plants are registered as importer/ brand owner to comply with the requirements of the Plastic Waste Management Rules 2016. Consistent with the objectives established by Extended Producer Responsibility (EPR), we have formed a partnership with an authorized third-party waste recycler to manage the recycling of plastic pre & post-consumer plastic.

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.
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The Company has not conducted any LCA studies

- 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.

Name of Product / Service	Description of the risk / concern	Action Taken
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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	Recycled or re-used input material to total material	
	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
BioFuel	100%	9.67%
Recycled Paper	100%	
Granite Sludge	21%	
Other materials	Nil	

- 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 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not Applicable			Not Applicable		
E-waste						
Hazardous waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
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Not Applicable

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance*		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	1299	1299	100%	1299	100%	0	0%	0	0%	0	0%
Female	45	45	100%	45	100%	45	100%	0	0%	0	0%
Total	1344	1344	100%	1344	100%	45	3.35%	0	0%	0	0%
Other than Permanent employees											
Male	283	283	100%	0	0%	0	0%	0	0%	0	0%
Female	27	27	100%	0	0%	0	0%	0	0%	0	0%
Total	310	310	100%	0	0%	0	0%	0	0%	0	0%

* Includes term insurance.

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

Category	% of Worker Covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	609	609	100%	609	100%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	609	609	100%	609	100%	0	0%	0	0%	0	0%
Other than Permanent workers											
Male	1901	1901	100%	0	0%	0	0%	0	0%	0	0%
Female	8	8	100%	0	0%	0	0%	0	0%	0	0%
Total	1909	1909	100%	0	0%	0	0%	0	0%	0	0%

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company	0.041%	0.033%

Above amount is excluding amount spent on other than permanent manpower

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

Benefits	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	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	2.08%	100%	Y	4.00%	100%	Y
Others – please specify	0%	0%	Not applicable	0%	0%	Not applicable

*Permanent Trainee workers are excluded from Gratuity

3 Accessibility of workplaces.

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

Yes, Somany's workplace premises are designed to be accessible to differently abled employees and workers. The infrastructure at the gates and office entrances are equipped with even surfaces, such as ramps, to ensure easy accessibility for disabled employees.

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

Yes, Somany adheres to an inclusive Equal Opportunity Policy as outlined in our Code of Conduct for Employee & Employee Well Being Policy. This policy compels all directors and employees to foster a workplace that is entirely free from discrimination. This includes discrimination based on color, race, creed, national or ethnic origin, gender, sexual orientation, religion, marital status, veteran status, citizenship status, physical or mental disability, age, or any other status protected under applicable laws.

[Employee Well Being Policy](#)

[Code of Conduct for Employees](#)

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Female	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Total	Not Applicable	Not Applicable	Not Applicable	Not Applicable

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	<p>Somany Ceramics has established several mechanisms to address grievances effectively:</p> <ul style="list-style-type: none"> A Help Desk has been established to handle employee complaints. Any complaints received through the Helpdesk, or any violations of the standards outlined in the whistle blower policy and business code of conduct are escalated through a formulated escalation matrix. In accordance with the Industrial Dispute Act, the Company has formed a 'Works Committee' comprising equal representation of management and workers. This committee convenes quarterly to address grievances. Following the Prevention of Sexual Harassment (POSH) Act, Somany Ceramics has set up an Internal Complaints Committee (ICC) that meets quarterly to ensure effective implementation of the Act. Adhering to the Factory Act, the Company has established a Safety Committee to handle issues and complaints. Workers can raise concerns to the welfare officer, who directs them to the relevant management teams for resolution. Once a solution is determined, the parties concerned are duly informed. <p>Furthermore, Somany Ceramics encourages employees to seek guidance and report any concerns to their direct manager, Human Resources Manager, or Compliance Officer. The Company has a "Whistle Blower Policy" for reporting instances of unethical behavior, fraud, or violations of the Code of Conduct for employees. Zero tolerance is maintained for any form of Harassment (Physical, verbal, sexual and psychological) and prompt action is taken to address complaints. An Internal Committee is in place to handle such complaints, and the Company conducts regular awareness sessions and workshops across the organization to educate employees about this policy.</p>
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	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	1,344	0	0%	1,278	0	0%
Male	1,299	0	0%	1245	0	0%
Female	45	0	0%	33	0	0%
Total Permanent Workers	609	609	100%	679	679	100%
Male	609	609	100%	679	679	100%
Female	0	0	0%	0	0	0%

8 Details of training given to employees and workers:

Category	FY 2023-24 (Current Financial Year)					FY 2022-23 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	1,299	962	74.05%	1,126	86.68%	1,245	160	12.85%	993	79.75%
Female	45	16	35.56%	16	35.56%	33	11	33.33%	13	39.39%
Total	1,344	978	72.76%	1,142	84.97%	1,278	171	13.38%	1,006	78.71%
Workers										
Male	609	459	75.37%	462	75.86%	679	359	52.87%	306	45.07%
Female	0	0	0	0	0%	0	0	0%	0	0
Total	609	459	75.37%	462	75.86%	679	359	52.87%	306	45.07%

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1,299	1,224	94.23%	1,245	1,115	89.56%
Female	45	40	88.89%	33	26	78.79%
Total	1,344	1,264	94.05%	1,278	1,141	89.28%
Workers						
Male	609	609	100%	679	679	100%
Female	0	0	0%	0	0	0%
Total	609	609	100%	679	679	100%

10 Health and safety management system:

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

At Somany Ceramics, the safety and well-being of employees and stakeholders are paramount. To underscore this commitment, the Company has implemented an Occupational Health & Safety (OHS) management system across its manufacturing plants. Both Kassar and Kadi plants have ISO 45001:2018 certification, serving as tangible evidence to the Company's safety standard.

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

- **Hazard Identification & Risk Assessment (HIRA):** Somany Ceramics systematically identifies work-related hazards and assesses associated risks to ensure a safe working environment.
- **Work Safety Analysis:** Specific tasks undergo thorough analysis to identify potential risks, enabling the Company to implement targeted safety measures.
- **Risk Mitigation Measures:** Upon identifying hazards and risks, the Company formulates and implements measures to minimize or eliminate them effectively.
- **Routine Inspections:** Regular Inspections are conducted to proactively identify any unsafe conditions or behaviors, allowing for prompt corrective action to maintain workplace safety.

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

Regular safety training sessions and drills are held by the Company to educate employees about potential hazards, risks, and appropriate safety protocols. All staff members undergo training and are strongly encouraged to report any work-related hazards or near misses they encounter. The Health & Safety team assesses these reports and observations to devise and implement corrective measures.

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

Yes, all our permanent employees are covered under Term & Accidental Insurance which can be used for any non-occupational medical & healthcare service. All our workers are covered under Accidental Insurance.

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

Safety Incident/Number	Category*	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	1.9	14.5		
	Workers	4.5	4.5		
Total recordable work-related injuries	Employees	4	6		
	Workers	14	15		
No. of fatalities	Employees	0	2		
	Workers	0	1		
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0		
	Workers	0	0		

*Including in the contract workforce

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

To ensure a safe and healthy workplace, our company has implemented several proactive measures. We conduct regular training sessions to keep our employees informed about safety protocols. We also provide job-specific personal protective equipment (PPE) to protect against workplace hazards. Periodic health check-ups are carried out for all employees to monitor and safeguard their well-being. Furthermore, we have established comprehensive safety guidelines based on detailed hazard and risk assessments. We continuously monitor the workplace to identify and rectify any unsafe conditions or behaviors. In the event of an accident or incident, we conduct thorough investigations and root cause analyses, followed by the implementation of corrective action plans to prevent future occurrences.

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	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	22	Nil	Identified & closed during routine safety assessments		Nil	
Health & Safety	8	Nil			Nil	

14 Assessments for the year:

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

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

We don't have any safety related incidents or risks underway arising from assessments of Health and safety practices and working conditions

Leadership Indicators**1 Does the entity extend any life insurance or any compensatory package in the event of death of**

(A) Employees (Y/N) Yes

(B) Workers (Y/N) Yes

Employees are covered with - Term Insurance, Future Service Gratuity, EDLI & Workers are covered with - Future Service Gratuity & EDLI

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

The entity ensures compliance with government regulations by overseeing GST deductions and deposits made by partners, enabling smooth input tax credit acquisition and adherence to tax laws. Additionally, it verifies that vendors and contractors fulfill statutory financial obligations including PF, ESI, and GST remittances, thereby maintaining financial integrity in the supply chain.

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

Particulars	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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Employees	0	2	0	0
Workers	0	1	0	1

4 Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

No

5 Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100%
Working Conditions	100%

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.

In response to the need for corrective action, Somany Ceramics has taken proactive steps to enhance its Supplier Code of Conduct and agreement documents. Within these revised documents, suppliers and their vendors are required to adhere to a set of guidelines and directives aimed at fostering a safe and responsible work environment:

1. Safety regulations and guidelines specific to each work location must be strictly followed and adhered to without compromise.
2. Compliance with traffic rules at the designated work locations is mandatory to ensure the safety of all individuals involved.
3. All necessary licenses and work permit relevant to the location of work must be obtained and maintained in accordance with local regulations.
4. Personal Protective Equipment (PPE) must be utilized as per the requirements of each job, prioritizing the safety and well-being of all personnel.
5. Waste management practices must align with the nature and location of the work, with strict adherence to guidelines aimed at minimizing environmental impact.
6. Environmental guidelines and norms set forth by the Company or relevant regulatory bodies, such as the Pollution Control Board (PCB), must be followed diligently to uphold environmental sustainability standards.

These measures underscore Somany Ceramics' commitment to promoting a culture of safety, compliance, and environmental responsibility throughout its supply chain.

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.

At our Company, we take pride in maintaining a strong and transparent relationship with our investors by having a deep understanding of their expectations and fulfilling them consistently. Our commitment to stakeholders value is an integral part of our corporate philosophy which reflects our dedication to our stakeholders. We believe that our employees are vital in creating value for our stakeholders and the organization, and we strive to provide them with fulfilling careers. Suppliers are our key stakeholders who enable us to deliver business value. We respect the law of the land and abide by the Code of Conduct and Ethics, Transparency & Accountability Policy, making governments and regulators important stakeholders. Our business practices are centered around inclusive growth, and we ensure that the community is at the forefront of our sustainable practices.

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
Customer	No	<ul style="list-style-type: none"> • Advertisement • Experience centers • Customer meets • Satisfaction surveys 	<ul style="list-style-type: none"> • Quarterly 	<ul style="list-style-type: none"> • Product satisfaction • Product information
Employees	No	<ul style="list-style-type: none"> • Email • Employee forums • Leadership forums • Employee surveys • Workplace platforms • Newsletter • Notice board 	<ul style="list-style-type: none"> • Quarterly 	<ul style="list-style-type: none"> • Learning and development • Well-being • Grievance redressal • Growth opportunities

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
Suppliers / vendors	No	<ul style="list-style-type: none"> Email Vendor meetings Capacity building 	<ul style="list-style-type: none"> Quarterly 	<ul style="list-style-type: none"> Quality Local procurement
Government and Regulatory bodies	No	<ul style="list-style-type: none"> Email Policy intervention Advocacy 	<ul style="list-style-type: none"> Quarterly 	<ul style="list-style-type: none"> Taxation Promotions Best practices
Shareholders	No	<ul style="list-style-type: none"> Email Newspaper Advertisement Website 	<ul style="list-style-type: none"> Quarterly 	<ul style="list-style-type: none"> Company's quarterly and annual earnings Regulatory Compliance Business strategy
Local Community	Yes	<ul style="list-style-type: none"> Community meetings Focused group discussion Grievance redressal 	<ul style="list-style-type: none"> Annually / Need-Basis 	<ul style="list-style-type: none"> Grievances Feedback Program improvement sessions Capacity building

Leadership Indicators

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

Stakeholder engagement is crucial to our growth. The company has crafted a 3-year Strategy and Roadmap to uphold ESG best practices. We have established an ESG steering committee that sets sustainability goals, guides working groups, reviews public reports, and addresses stakeholder concerns. This committee conducts periodic reviews to discuss sustainability progress and stakeholder feedback. Our commitment to transparency is demonstrated through detailed reports on our ESG performance and progress.

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

Yes, the Company, in partnership with stakeholders, has identified key environmental and social issues. We have selected and prioritized material topics based on their impact on both stakeholders and our business operations. Details about this process are available in the Materiality Assessment section of our ESG report. Our Corporate Social Responsibility initiatives are thoughtfully designed and executed to address the needs of the communities we serve, including vulnerable and marginalized groups, and other community members.

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

The Company's CSR strategy prioritizes the development of neighboring communities around its facilities. It implements various initiatives centered on education, skill development, healthcare, sanitation, environmental sustainability, conservation of natural resources and overall well-being. These programs are tailored based on assessments of community needs to address the primary concerns of all community members.

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 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No. of employees / Workers covered (B)	% (B / A)	Total (C)	No. of employees / Workers covered (D)	% (D / C)
Employees						
Permanent	1,344	342	25.45%	1,278	245	19.17%
Other than permanent	310	0	0%	266	0	0%
Total Employees	1,654	342	20.67%	1,544	245	15.87%
Workers						
Permanent	609	13	2.13%	679	0	0%
Other than permanent	1,909	0	0%	1,776	0	0%
Total Workers	1,978	13	0.52%	2,455	0	0%

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

Category	Total (A)	FY 2023-24 (Current Financial Year)				Total (D)	FY 2022-23 (Previous Financial Year)			
		Equal to Minimum Wage		More than Minimum Wage			Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Permanent Employees										
Male	1,299	0	0%	1,299	100%	1,245	0	0%	1,245	100%
Female	45	0	0%	45	100%	33	0	0%	33	100%
Other than Permanent Employees										
Male	283	0	0%	283	100%	250	0	0%	250	100%
Female	27	0	0%	27	100%	16	0	0%	16	100%
Permanent Workers										
Male	609	224	36.78%	385	63.22%	679	66	9.72%	613	90.27%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than Permanent Workers										
Male	1,901	1,667	87.69%	234	12.31%	1,764	1,632	92.51%	132	7.48%
Female	8	8	100%	0	0%	12	12	100%	0	0%

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ wages of respective category	Number	Median remuneration/ Salary/ wages of respective category
Board of Directors (BoD)	6	3,65,000	1	3,75,000
Key Managerial Personnel	5	2,70,24,018	0	0
Employees other than BoD and KMP	1294	6,62,255	45	5,15,219
Workers	609	1,82,607	0	0

Note: The remuneration of the Chairman & Managing Director and Managing Director & CEO have been included in the remuneration for KMPs.

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Gross wages paid to females as % of total wages	2.12%	1.53%

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

Yes, the company has designated the Human Resources department as the Compliance body responsible for enforcing the principles outlined in Somany's HYPERLINK "https://d3joggurz1vobr.cloudfront.net/investorrelations/s/c/scl_human_rights_policy.pdf" Human Rights Policy. According to the policy, the company strictly prohibits any form of human rights violations within its operations and value chain. Any policy violations or grievances can be reported to Mr. Biju Sebastian, Vice President of Corporate HR

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

To safeguard human rights and foster continuous improvement, the Company has established systems to handle complaints and feedback related to potential violations if any. We have implemented several mechanisms to maintain a transparent and ethical work environment. Among these, our Whistle Blower Policy stands out, encouraging directors and employees to report any human rights violation, unethical behavior, fraud, or breaches of our [Code of Conduct & Ethics, Transparency and Accountability Policy](#).

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment						
Discrimination at workplace						
Child Labour						
Forced Labour/ Involuntary Labour		Nil			Nil	
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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Not Applicable	Not Applicable
Complaints on POSH upheld	Not Applicable	Not Applicable

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

Our organization's core values firmly prohibit any form of retaliation. Employees who report suspected violations of laws, the Code of Conduct, POSH, or other company policies are protected from retaliation or reprisal. Our organization strictly forbids threats or retaliation against individuals who, in good faith, report violations or assist in investigations. Throughout our resolution process, we adhere to the principles of natural justice, confidentiality, sensitivity, non-retaliation, and impartiality. We are committed to addressing all concerns sensitively and providing timely resolutions. Through comprehensive investigations, we ensure impartiality for all involved parties, giving them the opportunity to present relevant facts and evidence.

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

Yes, human rights requirements are an integral part of our business agreements and contracts. At Somany, our Employee & Supplier Code of Conduct highlights our commitment to protecting human rights and respecting the dignity of every individual. We require all employees to uphold these principles consistently. This commitment extends to all dealings with business partners, encompassing the negotiation and implementation of agreements and contracts.

10 Assessments for the year:

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

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

Not Applicable

Leadership Indicators

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

Business processes were not modified/ introduced as result of addressing human rights grievances/ complaints, as no concerns/ risks were observed.

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

Human Right Due Diligence has not been conducted by the Company.

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 majority of Somany's workplace premises are designed to be accessible to differently abled employees and workers. The infrastructure at the gates and office entrances are equipped with even surfaces, such as ramps, to ensure easy accessibility for disabled employees.

4 Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	100%

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

We don't have any safety related incidents or risks underway arising from assessments of value chain partners.

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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
From Renewable Sources		
Total electricity consumption (A) (GJ)	14,022.60	14,941.07
Total fuel consumption (B) (GJ)	8,40,377.83	7,41,994.55
Energy consumption through other sources (C) (GJ)	-	-
Total energy consumption from Renewable sources (A+B+C) (GJ)	8,54,400.43	7,56,935.63
From Non - Renewable Sources		
Total electricity consumption (D) (GJ)	2,06,198.94	2,24,857.22
Total fuel consumption (E) (GJ)	12,49,156.17	15,60,372.01
Energy consumption through other sources (F) (GJ)	-	-
Total energy consumption from Non-Renewable sources (D+E+F) (GJ)	14,55,355.11	17,85,229.22
Total energy consumed (A+B+C+D+E+F)	23,09,755.54	25,42,164.85
Energy intensity per rupee of turnover (Total energy consumption/ turnover) GJ/Lakhs ₹	27.86	30.27

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) GJ/ Lakhs ₹	27.86	30.27
Energy intensity in terms of physical output (Total energy consumed/ Square Meter tiles)	0.0917	0.0927
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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

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

No

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	1,30,279	1,35,268
(ii) Groundwater	66,069	21,627
(iii) Third party water	93,614	1,04,792
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,89,962	2,61,687
Total volume of water consumption (in kilolitres)	2,89,962	2,61,687
Water intensity per rupee of turnover (Water consumed / turnover) KL/ Lakhs ₹	3.50	3.12
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) KL/Lakhs ₹	3.50	3.12
Water intensity in terms of physical output (Total water consumed/ Square Meter tiles)	0.0115	0.0095
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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

Note- Due to some production processes and manufacturing of different product types, the water consumption has not decreased.

4 Provide the following details related to water discharged:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water discharged by destination and level of treatment (in kilo litres)		
(i) To Surface water	Not applicable, both plants are Zero Liquid Discharge Plants	Not applicable, both plants are Zero Liquid Discharge Plants
a. No treatment		
b. With treatment – please specify level of treatment		
(ii) To Groundwater		
a. No treatment		
b. With treatment – please specify level of treatment		
(iii) To Seawater		
a. No treatment		
b. With treatment – please specify level of treatment		
(iv) Sent to third-parties		
a. No treatment		
b. With treatment – please specify level of treatment		
(v) Others		
a. No treatment		
b. With treatment – please specify level of treatment		
Total volume of water discharged (in kilolitres) (i + ii + iii + iv + v)		

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

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

Yes, both the manufacturing facilities operate with Zero Liquid Discharge systems. We have equipped these plants with effluent treatment facilities that process all wastewater. After treatment, the purified water is recycled back into our manufacturing processes.

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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	MT	119.79	87.26
SOx	MT	105.00	41.91
Particulate matter (PM)	MT	169.09	144.89
Persistent organic pollutants (POP)	-		
Volatile organic compounds (VOC)	-		
Hazardous air pollutants (HAP)	-		
Others – please specify	-		

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

Note- We have improved our data collection and calculation methodology for stack emission calculation this financial year. All emissions are within permissible limits of the Pollution Control Board.

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	82,699.09	1,00,647.57
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	41,010.68	43,425.30
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ e/Lakhs	1.49	1.72
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)	tCO ₂ e/Lakhs	1.49	1.72
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ e/Square Meter tiles	0.0049	0.0053
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	-	-

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.

Yes, the Company has implemented the following projects to reduce GHG emissions;

- Installation of Variable Frequency Drives (VFD) in motors/pumps.
- Reducing air consumption using photocell and solenoid valve.
- Fitting of transparent roof sheets.
- Use of high-efficiency LED lighting.
- Improve the efficiency of spray dryers by replacing major parts to reduce pollution and fuel consumption.
- Installed solar power plant at both the plants
- Use of Biofuels in place of fossil fuels

In addition to the above projects our both plants have installed Solar power plant and are using Biofuels for their process requirements.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	75.79	2,259
E-waste (B)	4.41	1.46
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	14.15	10.38
Radioactive waste (F)	0	0
Other Hazardous waste. (ETP Sludge, Used Oil) (G)	2,761.80	15,554.21
Other Non-hazardous waste generated (H).	1,058.05	6,129.37
Total (A+B + C + D + E + F + G+ H)	3,914.20	23,954.42
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) MT/Lakhs ₹	0.05	0.29
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) MT/Lakhs ₹	0.05	0.29
Waste intensity in terms of physical output (Total Waste generated/ Square Meter tiles)	0.000155	0.000874
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	20.66	23,954.42
(ii) Re-used	2758.00	-
(iii) Other recovery operations	-	-
Total	2778.66	23,954.42
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	1135.54	-
Total	1135.54	-

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

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.

Our waste management practices are robust and strictly adhere to the guidelines set by the State Pollution Control Board (SPCB) and the Central Pollution Control Board (CPCB). We manage hazardous waste responsibly, for instance, reusing ETP sludge as raw material and recycling plastic barrels, e-waste and used oil to SPCB-authorized parties. Additionally, broken tiles are repurposed back into our manufacturing processes.

We do not use any hazardous or toxic chemicals in our production processes. This proactive approach significantly reduces the potential generation of toxic waste.

For waste storage, we have designated specific areas to separately store hazardous waste and e-waste under lock and key, ensuring secure and compliant handling. For the transportation of waste, we arrange closed body trucks through authorized e-waste recyclers to ensure safe and secure removal from our facilities. Similarly, hazardous wastes like used oil are transported to recyclers in closed containers or drums, adhering to all safety and environmental standards.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any
Not Applicable			

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
Not Applicable					

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:

Yes, the entity is compliant with all applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, and Environment Protection Act, along with rules thereunder. All necessary measures have been taken to ensure full compliance with these regulations, and the entity consistently adheres to environmental best practices to maintain compliance.

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

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:

- a. Name of the area
- b. Nature of operations

c. Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Water withdrawal by source (in kilo litres)		
(i) Surface water	Not Applicable	Not Applicable
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)		
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 discharged by destination and level of treatment (in kilo litres)		
(i) Into Surface water	Not Applicable	Not Applicable
a. No treatment		
b. With treatment – please specify level of treatment		
(ii) Into Groundwater		
a. No treatment		
b. With treatment – please specify level of treatment		
(iii) Into Seawater		
a. No treatment		
b. With treatment – please specify level of treatment		
(iv) Sent to third-parties		
a. No treatment		
b. With treatment – please specify level of treatment		
(v) Others		
a. No treatment		
b. With treatment – please specify level of treatment		
Total volume of water discharged (in kilolitres) (i + ii + iii + iv + v)		

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.
- Not Applicable

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
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	Not Applicable	Not Applicable
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. - Not Applicable

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:

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of Initiative
1	Developed Temp-Shield tiles with an SRI value exceeding 90	Temp-Shield tiles, with their high Solar Reflective Index (SRI) value exceeding 90, not only reflect solar radiation effectively but also contribute positively to the environment. By maintaining cooler surface temperatures, these tiles reduce the heat island effect in urban areas, mitigate energy consumption for cooling purposes, and ultimately promote a more sustainable and comfortable living environment.	Reduced Heat Absorption, Lower Energy Consumption for Cooling & Mitigation of Urban Heat Island Effect
2	Use of Renewable Energy sources	<ol style="list-style-type: none"> Both our plants have installed Solar power plants for generating electricity In addition to this we have increased the usage of biofuels for our process requirements 	<p>Due to Solar power plant, we were able to avoid 2,789 tCO₂e</p> <p>In FY 23-24 we have increased our biofuels consumption per unit of production by 6%.</p>
3	Waste utilization	Granite sludge, which would otherwise be destined for landfill, is repurposed as a raw material in our production of tiles and ceramics.	Approx 12763 tons of fresh earth minerals were saved by recycling waste generated from granite industry

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

Yes, our entity has a comprehensive Business Continuity and Disaster Management Plan in place. The Risk Management Committee is responsible for developing these plans, which are designed to mitigate risks and manage potential uncertainties. Our objective is to quickly restore normal operations following any business interruption. Additionally, we have tailored Emergency Preparedness Plans for each location to effectively respond to specific incidents, including fire/explosions, HSD leakage/fire/storage, natural gas leakage, electric current leakage, structural collapse, natural calamities, and food poisoning. These measures ensure that we are well-prepared to handle emergencies and maintain continuous operations.

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.

All suppliers must adhere to the stipulations of the supplier code of conduct and extend them to their own suppliers. According to our company's code, suppliers must meet all environmental standards and regulations. They are expected to use resources efficiently, minimize negative environmental impacts related to energy, water, and waste, and dispose of waste in compliance with regulatory standards. Additionally, suppliers are encouraged to enhance their environmental performance continually by adopting cleaner and more resource-efficient technologies.

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

100% assessment done for Raw Material and Packaging material suppliers. (Annexure 1- General terms and conditions applicable to the supplies of goods and services to Somany Ceramics Limited)

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.** 5
- b. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to**

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Indian Council of Ceramic Tiles and Sanitaryware (ICCTAS)	National
2	Confederation of Indian Industry (CII)	National
3	PHD Chamber of Commerce and Industry	National
4	Merchant Chamber of Commerce and Industry	National
5	The Associated Chambers of Commerce and Industry 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 the case	Corrective action taken
No complaints/orders pertaining to anti-competitive behavior have been filed against the Company		

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
Not Applicable					

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, in the following format:**

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

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

Our company actively engages with local communities through our Corporate Social Responsibility (CSR) initiatives. We regularly identify and understand key concerns and grievances within the community. Based on these findings, we tailor our CSR programs to address these specific issues effectively. During the recent reporting period, we have not received any specific grievances from the community, indicating a positive response to our ongoing efforts and engagement strategies.

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)*
Directly sourced from MSMEs/small producers	100%	100%
Directly from within India	100%	100%

* Only for Raw Material

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 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Rural	100%	100%
Semi-urban	-	-
Urban	-	-
Metropolitan	-	-

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

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
	Not Applicable

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

S. No.	State	Aspirational District	Amount spent (In ₹)
			Not Applicable

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

No, according to our Code of Conduct for Employees & Suppliers, we maintain a non-discriminatory approach in selecting our suppliers, ensuring equal opportunity for all potential suppliers. While we prioritize working with local suppliers near to our facilities to support community businesses, we do not have a specific policy that preferentially targets marginalized or vulnerable groups in our supplier selection criteria.

(b) From which marginalized /vulnerable groups do you procure?

Not Applicable

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

Not Applicable

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
	In the current financial year, we don't have any intellectual properties owned or acquired based on traditional knowledge.			

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

Name of authority	Brief of the Case	Corrective action taken
There were no intellectual property related disputes involving usage of traditional knowledge.		

6 Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Mobile Health Unit & Othe Medical Services - (Tirupati) Mobile Health Unit & Other Medical Services - (Morbi) Mobile Health Unit & Other Medical Services - (Mehsana)	35,566	64.38%
2	Installation of Bio Toilets to maintain Sanitation & Prevent the outbreak of Diseases - (Sikkim)	35,000	100%
3	Swachh Bharat Program (Sanitation & Hygiene) - (Jhajjar)	4,75,000	80%
4	Promoting Education & Skill Development (Mason + Plumbing + Tailoring + Electrician + Computer Operator) - (Mehsana) Promoting Education and Skill Development (Mason + Plumbing + Tailoring + Electrician + Computer Operator) - (Tirupati)	2,100	100%
5	Plantation & Enabling Farmers to Enhance Income through Farm Ponds and Fruit Plantation - (Delhi)	30	100%

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

Somany Ceramics has established a comprehensive system for effectively addressing consumer concerns, ensuring a transparent and efficient process.

Initial Handling and Escalation

When a complaint is received through IVRS, call centers, mail, the website, or dealers, it is first managed by the sales and marketing team. This team escalates the issue to the quality team at the relevant manufacturing unit for a thorough assessment.

1- Validation and Corrective Action

Following a detailed evaluation, the quality team validates the complaint. Once validated, a corrective plan is developed and endorsed by the head of sales and marketing.

2- Site Visits and Complaint Categorization

Members of the technical services team visit the site to observe and assess the situation. Based on their observations, complaints are categorized as genuine or non-genuine.

Resolution

1- Non-Genuine Complaints: These are closed by demonstrating standard parameters to the concerned parties without any compensation.

2- Genuine Complaints: These are resolved by providing justified compensation, ensuring a win-win situation for all parties involved.

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	0%
Safe and responsible usage	100%
Recycling and/or safe disposal	Not Applicable

3 Number of consumer complaints in respect of the following:

	FY 2023-24 (Current Financial Year)		Remarks	FY 2022-23 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	All queries were assisted in a timely manner in the current financial years.	Nil	Nil	All queries were assisted in a timely manner in the previous financial years.
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other (Product Quality)	1236	20		1228	28	

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

	Number	Reasons for recall
Voluntary recalls	Not Applicable	
Forced recalls		

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.

Somany Ceramics has established a Cyber Security Policy to ensure adequate measures are in place to prevent any potential data breaches. The Company maintains a well-established information security management system adhering to internationally recognized standards and best practices. Continual enhancements are made to its cybersecurity framework to defend against evolving cyber threats to its operations.

Somany Ceramics maintains a robust Cyber Security policy, recognizing the paramount importance of safeguarding all Information and Technology (IT) operations against cyber threats. The Company is committed to uphold a secure environment, the Company has implemented an ISO 27001:2013 certified Cyber Security framework. This framework enables the identification, monitoring, and mitigation of cyber risks effectively.

The web-link of the policy: https://d3joggurz1vobr.cloudfront.net/investorrelations/s/c/scl_cyber_security_policy.pdf

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

There was no need for corrective actions. Since, no issues arose during this reporting year.

7 Provide the following information relating to data breaches:

a. Number of instances of data breaches	Nil
b. Percentage of data breaches involving personally identifiable information of customers	
c. Impact, if any, of the data breaches	

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

The Company's website, www.somanyceramics.com, serves as a valuable resource for customers seeking information about the Company and its diverse range of products.

All relevant details are thoughtfully included on the product labels. Through proactive efforts such as distributing brochures, catalogues, and engaging in branding activities, the Company consistently updates the customers about its ever-expanding product line.

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

Somany Ceramics ensures that its consumers are well-informed about the proper and safe usage of its products through a variety of channels. These include gatherings with masons, architects, and on-site demonstrations.

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

The Company has embraced a proactive approach by implementing Standard Operating Procedures (SOPs) to efficiently manage potential disruptions to essential services. These well-structured procedures not only outline a systematic escalation process for addressing challenges but also serve as a framework for promoting business continuity and operational excellence. Employees are empowered through comprehensive training to vigilantly monitor critical services, enabling them to promptly identify and mitigate risks, thereby contributing to a culture of proactive risk management and continuous improvement.

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, all product packaging displays specifications outlined in ISO 15622:2017.

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

Yes, our company conducts a consumer satisfaction survey covering our major products and services, as well as significant locations of operation. This initiative helps us gain valuable insights into customer preferences and satisfaction levels, allowing us to tailor our offerings more effectively and enhance overall customer experience. The feedback collected is integral to our continuous improvement and strategic planning processes.