

Ref: CS/SE/60AGM/498

29.08.2024

National Stock Exchange of India Ltd. Listing Compliance Department Exchange Plaza, Bandra - Kurla Complex, Bandra (East), MUMBAI - 400 051 Symbol: BEML	The BSE Limited Listing Compliance Department P.J. Towers, 26 th Floor, Dalal Street, MUMBAI - 400 001 Scrip Code: 500048
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Dear Sir / Madam,

Sub: Business Responsibility and Sustainability Report for the Financial Year 2023-24.

In pursuance to Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the Business Responsibility and Sustainability Report (BRSR) for the Financial Year 2023-24 in the format specified by Securities and Exchange Board of India.

Thanking you,

for BEML LIMITED

URMI

CHAUDHURY

Digitally signed by
URMI CHAUDHURY
Date: 2024.08.29
15:22:44 +05'30'

Urmi Chaudhury

Company Secretary & Compliance Officer

ICSI Mem.: A29400.

Encl: As above

ಪ್ರಧಾನ ಕಛೇರಿ Corporate Office:

'ಬೆಂಗಳೂರು', ೨೩/೧, ೪ನೇ ಮುಖ್ಯ ರಸ್ತೆ, ಸಂಪಂಗಿರಾಮನಗರ, ಬೆಂಗಳೂರು - ೫೬೦೦೨೭. ದೂರವಾಣಿ ಸಂಖ್ಯೆ : +೯೧೮೦೨೨೯೯೯೨೦೬೫

ಫ್ಯಾಕ್ಸ್ ಸಂಖ್ಯೆ : +೯೧೮೦೨೨೯೯೦೪೦೯೯

BEML Soudha, 23/1, 4th. Main, S R Nagar, Bangalore – 560027, Tel. +91 80 22963142/211, Fax. +91 80 22963142

e-mail:cs@beml.co.in @cmdbeml @BEMLHQ

CIN:L35202KA1964GOI001530, GST NO. 29AAACB8433D1ZU

www.bemlindia.in

Annexure-V
Business Responsibility and Sustainability Report for the Financial Year 2023-24
Section A: General Disclosures
I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L35202KA1964GOI001530
2.	Name of the Listed Entity	BEML Limited
3.	Year of incorporation	1964
4.	Registered office address	BEML Soudha, 23/1, 4 th Main, S R Nagar, Bengaluru – 560027
5.	Corporate address	BEML Soudha, 23/1, 4 th Main, S R Nagar, Bengaluru – 560027
6.	E-mail	cs@beml.co.in
7.	Telephone	080-22963211
8.	Website	www.bemlindia.in
9.	Financial year for which reporting is being done	2023-24
10.	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited 2. National Stock Exchange of India Limited
11.	Paid-up Capital	Rs. 41,64,45000
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	1. Smt Urmi Chaudhury Designation - Company Secretary Telephone - 080-22963142 Email id- urmi.chaudhury@bemltd.in 2. Shri Vinay Kumar P Designation - Head of Corporate Planning Telephone - 080-22963151 Email Id- vinay.kumar@bemltd.in

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).	Stand alone
14.	Name of Assurance provider	NA*
15.	Type of Assurance provider	NA

*As per requirement under para 3.4.2 of SEBI Circular No. **SEBI/HO/CFD-SEC-2/P/CIR/2023/122** dated 12th July, 2023, BEML does not fall under top 150 listed entities, thus the provisions relating to undertaking reasonable assurance do not apply to BEML for FY 2023-24.

II. Product/ Services

16. Details of business activities:

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover
1.	Manufacturing of Mining & Construction Products	Manufacturing, Supplying & after sales- service of Mining & Construction Products for Open Cast Mines, Construction segment and for exports requirements	43%
2.	Manufacturing of Rail & Metro Products	Manufacturing & Supplying Metro cars to Mumbai Metropolitan Regional Development Authority and Delhi Metro Rail Corporation and Maintenance Vehicles to Indian Railways	38%
3.	Manufacturing of Defence Products	Manufacturing, Supplying & after sales- service of High Mobility Vehicle for various applications, Recovery Vehicles, Aerospace components and Tank aggregates to Defence Services and other DPSUs/ Private players.	19%

17. Products/Services sold by the entity:

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Dozers/ Dump Trucks/ Excavators/ Loaders/ Water Sprinklers	28243	43%
2.	Metro Cars/ Maintenance equipment	30202	38%
3.	High Mobility Vehicles, Armoured Recovery Vehicles, Aerospace components, Mine ploughs & Tank aggregates	30400	19%

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	4	36	40
International	-	-	-

19. Markets served by the entity:
a. Number of Locations

Locations	Number
National (No. of States)	28 states and 8 Union Territories
International (No. of Countries)	71 countries

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

During 2023-24 the contribution of exports as percentage of total turnover is 26%.

c. A brief on types of customers

BEML Limited operates under three Business Verticals, i.e. Defence & Aerospace, Mining & Construction and Rail & Metro, we supply the products for core sectors of the economy.

Our domestic customers include Ministry of Defence, Ministry of Railways, Coal India Limited, Defence Public Sector Units, Indian Space Research Organisation, Defence Research Development Organisation, Metro Rail Corporations i.e. Delhi, Bengaluru, Jaipur, Mumbai, CPSEs and large private sector entities.

Also, our overseas customers are typically national governments, government companies and large private entities across the globe.

IV. Employees
20. Details as at the end of Financial Year:
a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	1770	1640	92.7%	130	7.3%
2.	Other than Permanent (E)	100	82	82.0%	18	18.0%
3.	Total employees (D + E)	1870	1722	92.1%	148	7.9%
WORKERS						
4.	Permanent (F)	2959	2873	97.1%	86	2.9%
5.	Other than Permanent (G)	59	57	96.6%	2	3.4%
6.	Total workers (F + G)	3018	2930	97.1%	88	2.9%

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)	30	27	90.0%	3	10.0%
2.	Other than Permanent (E)	1	0	-	1	100.0%
3.	Total differently abled employees (D + E)	31	27	87.1%	4	12.9%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	69	64	92.8%	5	7.2%
5.	Other than Permanent (G)	0	0	...	0	-
6.	Total differently abled workers (F + G)	69	64	92.8%	5	7.2%

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	0	0
Key Management Personnel (KMP)*	3	0	0

* KMP include CMD and Director (Finance) besides Company Secretary.

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

Category of Personnel	2023-24			2022-23			2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	3.77%	6.08%	3.85%	3.00%	4.03%	3.07%	2.51%	2.36%	2.50%
Permanent Workers	0.10%	0.00 %	0.01%	0.13%	0.00 %	0.12%	0.08%	2.04%	0.14%

V. Holding, Subsidiary and Associate Companies (including joint ventures)
23. (a) Names of holding / subsidiary / associate companies / joint ventures:

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/ No)
1.	Vignyan Industries Limited	Subsidiary	96.56%	No
2.	MAMC Industries Limited	Subsidiary	100%	No
3.	BEML Midwest Limited	Joint Venture	45%	No

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

(ii) Turnover = Rs.3965 Crores

(iii) Net worth = Rs. 2643 Crores

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then provide web-link for grievance redress policy)	2023-24			2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	Nil	NA	Through CPGRAMS portal	22	1	Through CPGRAM portal
Investors (other than shareholders)	Nil	Nil	Nil	----	Nil	Nil	Nil
Shareholders	Yes	28	Nil	----	16	0	
Employees and workers	Yes	12	Nil	Through CPGRAMS portal	Nil	Nil	Nil
Customers	Yes	2295	Nil	Complaints reported through Email, Telephone and internal complaint handling mechanism (SAP)	1724	11	Complaint are being received through E-Mail and Telecom. Presently, Customer complain Mobile and Web app is under Development.
Value Chain Partners	Yes	Nil	NA	"Grievance redressal" chapter is available in company's Purchase Manual	Nil	Nil	"Grievance redressal" chapter is available in company's Purchase Manual
Other (please specify) like Vendors	Yes	8	Nil	Through CPGRAMS portal	Nil	Nil	Nil

Note: CPGRAMS means an on-line portal "Centralised Public Grievance Redressal and Monitoring System" managed by the Department of Administrative Reforms & Public Grievances.

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

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	Design & development of high-capacity electric equipment	Opportunity	Equipment which uses non-conventional/ renewable energy.	Not Applicable	Positive
2	Energy Management and Emission reduction	Opportunity	Move towards energy efficiency, use of LED lightings, BLDC Fans and 5 star rated AC across all offices, use of renewable energy, more efficient use of materials, biofuels, and hybrid technology. Achieving Carbon Neutral status.	Not Applicable	Positive
3	Health and Safety	Risk	Non-compliance of safety measures by employees.	Training/ Awareness and review at Senior Most Level.	Negative
4	Human capital development	Opportunity	Talent development & retention leading to improvement in productivity and intellectual property.	Not Applicable	Positive

Section B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	
Policy and management processes										
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y	
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y	
c. Web Link of the Policies, if available	https://alumni.bemlindia.in/writerreaddata/Downloads/202110081131BEML_CSR_Policy_2021.pdf	https://alumni.bemlindia.in/writerreaddata/Downloads/Purchase%20Manual%20-2022.pdf	https://alumni.bemlindia.in/writerreaddata/Downloads/202007211540BEML_SUSTAINABLE_DEVELOPMENT_POLICY.pdf	https://alumni.bemlindia.in/writerreaddata/Downloads/202110081131BEML_CSR_Policy_2021.pdf	https://alumni.bemlindia.in/writerreaddata/Downloads/202007211540BEML_SUSTAINABLE_DEVELOPMENT_POLICY.pdf	https://alumni.bemlindia.in/writerreaddata/Downloads/202110081131BEML_CSR_Policy_2021.pdf	https://alumni.bemlindia.in/writerreaddata/Downloads/202110081131BEML_CSR_Policy_2021.pdf	https://alumni.bemlindia.in/writerreaddata/Downloads/202110081131BEML_CSR_Policy_2021.pdf	https://alumni.bemlindia.in/writerreaddata/Downloads/202110081131BEML_CSR_Policy_2021.pdf	https://www.bemlindia.in/complaint-policy-procedures/

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/ No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001 -2015 ISO 14001 – 2015 BS OHSAS 18001 – 2017 AS9100C – for Aerospace & Space components/ aggregates https://alumni.bemlindia.in/writereaddata/Downloads/202110081131BEML_CSR_Policy_2021.pdf								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	To become a 'Green Company'.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Installed 23MW Wind Mill Power Plants and 250 KWp Roof Top Solar Power Plant for captive consumption. Further efforts are being made to improve efficiency of electrical appliances used and promoting the solar energy for captive use.								
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	The Company has sincere concerns regarding ESG and is making all out efforts to mitigate ESG related challenges.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Shantanu Roy, Chairman & Managing Director, Phone No: 080 - 22963111 Email: coord@bemltd.in								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes, Board of Directors collectively take decisions on sustainability related issues periodically. There is Corporate Social Responsibility and Sustainability Committee chaired by Independent Director which monitors all issues including ESG.								

Disclosure Questions		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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)								
		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Relevant Committee(s)	Regularly								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Board periodically reviews the compliance of all the principles and take rectification action on noncompliance (If any).	Periodically								
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.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	
	Yes, various regulatory bodies, auditors and agencies evaluate these policies from time to time. Further, all the policies related to ESG have been reviewed by the outside agency M/s Care Edge during FY 2022-23.									

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

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	NA								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA								
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA								
It is planned to be done in the next financial year (Yes/No)	NA								
Any other reason (please specify)	NA								

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/ principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	2	Principle 1 & 3	25% (2 Directors)
Key Managerial Personnel	5	Principle 1, 3 & 8	100%
Employees other than BoD and KMPs	84	Principle 1, 2, 3, 8 & 9	52.99%
Workers	36	Principle 1, 2, 3 & 8	29.42%

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/ No)
Penalty/ Fine	NIL	NIL	NIL	NIL	NIL
Settlement	NIL	NIL	NIL	NIL	NIL
Compounding Fee	NIL	NIL	NIL	NIL	NIL

Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in INR)	Brief of the Case	Has an appeal been preferred? (Yes/ No)
Imprisonment	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL

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 Regulatory/ enforcement agencies/ judicial institutions
Not applicable	

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

The Company has Whistle Blower Policy and suitable provisions have been incorporated in BEML Conduct, Discipline and Appeal Rules, 2019 and the Company follows certified Standing Orders, 1969 to deal with corruption cases. The company has also adopted Integrity pact.

https://www.bemlindia.in/wp-content/uploads/2023/05/Whistle_Blower_Policy.pdf

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

	2023-24	2022-23
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

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

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

Not Applicable

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

	2023-24	2022-23
Number of days of accounts payables	129	108

9. Open-ness of business

Parameter	Metrics	2023-24	2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	4%	4%
	b. Number of trading houses where purchases are made from	138	171
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	61%	47%
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	NIL	NIL
	b. Number of dealers/ distributors to whom sales are made	NIL	NIL
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	NIL	NIL
Share of RPTs	a. Purchases (Purchases with related parties/ Total Purchases)	NIL	NIL
	b. Sales (Sales to related parties/ Total Sales)	NIL	NIL
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances) – Rs. in Lakh	1240.19	1162.2
	d. Investments (Investments in related parties/ Total Investments made)	NIL	NIL

Leadership Indicators

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

Total number of awareness programmes held	Topics/ Principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
14	1. About BEML manufacturing facilities & products 2. Vendor Registration Procedure 3. About MSE procurement & GeM procurements 4. Achieved Indigenisation levels, process of Indigenisation, SRIJAN Portal 5. New products development etc.,	100%

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

Yes. All Board members are required to provide the details of related entities to identify the related party transactions. Besides, they are required to disclose the conflict of interest, if any.

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.			
	2023-24	2022-23	Details of improvements in environmental and social impacts
R&D	Nil	Nil	
Capex	Nil	3.20%	

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

The Company has put in place a well-devised procedure for sustainable sourcing. Company has a well-documented Purchase Manual. This Manual has been placed on the Company's website link- <https://alumni.bemlindia.in/writereaddata/Downloads/Purchase%20Manual%20-2022.pdf>

that helps in sourcing the requisites for operations and business activities in a steady, continuous, and sustainable manner. The Company has policies of long-term contracts and rate- contracts.

BEML Limited is marching in the direction of becoming a "Green Company" and contribute towards our Hon'ble Prime Minister National Green Energy Mission of increasing Renewable Energy Capacity to 175 GW to become World's clean energy capital.

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

During the year 2023-24, Ninety-eight (98) % of energy requirement of BEML Limited was met through "Green Energy" projects viz. 23MW Windmill Projects and 250KWp Solar Power, resulting in mitigation of 24512 Tons (approx..) of carbon mainly from windmill project. Additionally, approx. 48.88 Lakh Tons of carbon is being saved yearly for the nation through our contribution to the clean urban mobility solutions being provided

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

BEML Limited has well established mechanism to channelize for disposal of waste generated during the manufacture of product/ equipment through authorized recyclers/ handlers to respective pollution control approved agencies. In addition, left over food waste is used for the generation of Biogas for being used in the Biogas plant which is in turn used for light cooking application. Further, the Company has coolant recycling plant used for subsiding the heat generated during the manufacturing process. Sewage treatment plants are also established for recycling the water which is being used for production purposes. All these facilities would contribute to about 5-10% of recycling of products and waste. The e-Waste disposal across all complexes are being done from centralized location.

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

Not Applicable

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.
NIL					

- 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
NA		

- 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).**

Company's manufacturing processes generate a fair amount of metal scrap, however various engineering measures are taken to minimize waste generation. Reusable material is also used in packaging manufactured goods. The value of such recycled/ reused items is not being captured at the moment.

- 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:**

Company's manufacturing processes generate a fair amount of metal scrap, however various engineering measures are taken to minimize waste generation. Reusable material is also used in packaging manufactured goods. The value of such recycled/ reused items is not being captured at the moment.

- 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
Nil	

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	1640	NIL	NIL	1640	100%	NA		16	0.98%	NA	
Female	130	NIL	NIL	130	100%	2	1.54%	NA	--	2	1.54%
Total	1770	NIL	NIL	1770	100%	2	0.11%	16	0.90%	2	0.11%
Other than Permanent employees											
Male	82	82	100%	NA	NA	NA	--	NIL	--	NA	--
Female	18	18	100%	NA	NA	1	5.56%	NA	--	1	5.56%
Total	100	100	100%	NA	NA	1	1%	NIL	--	1	1%

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	2873	Nil	Nil	2873	100%	NA	--	12	0.42%	NA	--
Female	86	Nil	Nil	86	100%	1	1.16%	NA	--	1	1.16%
Total	2959	Nil	Nil	2959	100%	1	0.03%	12	0.41%	1	0.03%
Other than Permanent workers											
Male	57	57	100%	NA	NA	NA	--	NIL	--	NA	--
Female	2	2	100%	NA	NA	NIL	--	NA	--	NIL	--
Total	59	59	100%	NA	NA	NIL	--	NIL	--	NIL	--

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

	2023-24	2022-23
Cost incurred on well-being measures as a % of total revenue of the company	1.62%	1.83%

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

Benefits	2023-24			2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	Nil	Nil	NA	Nil	Nil	NA
Others - BEML executive superannuation pension scheme	100%	Nil	Y	100%	Nil	Y

3. Accessibility of workplaces

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

Yes, the Company has provided a separate accessible facility to differently abled employees and workers in the premises/ office of the Company as required by the Rights of Persons with Disabilities Act, 2016.

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.

In reference to Right of Persons with Disabilities Act, 2016, a Committee has been formed by the Company for the purpose, which has identified positions under Group 'A', Group 'B', Group 'C', suitable for employing personnel with disability. Under the open recruitment cycles, BEML offers opportunities to the personnel with disabilities to apply and get employed against such identified positions.

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	Nil	NA	Nil	NA
Female	Nil	NA	Nil	NA
Total	Nil	NA	Nil	NA

Note: The Company did not have Paternal leave facility during the year.

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Workers – 3018 Nos	Yes
Employees – 1870 Nos	Yes

The Company has Grievances redressal mechanism covered under the certified standing order GB No.278 by which a complaint affecting an Individual workman is considered in regard to payment of wages, overtime, leave, transfer, promotion, seniority, work assignment, working conditions, designation, non-extension of any welfare amenity or benefit due under the rules, but does not include representations concerning matters of policy and grievances arising out of punishments imposed in accordance with the Certified Standing Orders of the Company.

Further, the Officers can seek redressal of grievance arising out of the implementation of the policies/ rules or decisions of the Management. It includes matters relating to leave, increment, officiating/ acting arrangement, seniority, work assignment, non-extension of any welfare amenity or benefit due under the Company's rules, interpretation of service rules, etc., of an individual nature.

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

Category	2023-24			2022-23		
	Total employees/ workers in respective category (A)	No. of employees/ workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees/ workers in respective category (C)	No. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	1770	1770	100%	1826	1826	100%
- Male	1640	1640	100%	1702	1702	100%
- Female	130	130	100%	124	124	100%
Total Permanent Workers	2959	2959	100%	3277	3277	100%
- Male	2873	2873	100%	3184	3184	100%
- Female	86	86	100%	93	93	100%

8. Details of training given to employees and workers:

Category	2023-24					2022-23				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1640	127	7.74	1513	92.26	1086	50	4.60	1037	95.59
Female	130	47	36.15	83	63.85	246	67	27.24	169	78.82
Total	1770	174	9.83	1596	90.17	1332	117	8.78	1206	90.54
Workers										
Male	2873	37	1.29	2836	98.71	961	81	8.43	880	91.57
Female	86	17	19.77	69	80.23	46	17	36.96	29	63.04
Total	2959	54	1.82	2905	98.18	1007	98	9.73	906	89.97

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

Category	2023-24			2022-23		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	884	454	51.4 %	800	294	36.75%
Female	144	37	25.7 %	42	17	40.48%
Total	1028	491	47.8 %	842	311	36.94%
Workers						
Male	575	575	100%	553	553	100%
Female	15	15	100%	19	19	100%
Total	590	590	100%	572	572	100%

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

An occupational health and safety management system has been implemented by the Company which covers all employees and workers.

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

The Company identify department-wise hazardous areas and non-hazardous areas. The instructions related on to how to work/ operate in the such areas have been communicated to the employees/ workers as well as have been displayed in the relevant Complex areas.

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

Yes

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

Yes, the Company provides non-occupational medical and healthcare services for all employees & workers.

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

Safety Incident/ Number	Category	2023-24	2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	1.40
	Workers	Nil	0.06
Total recordable work-related injuries	Employees	Nil	1
	Workers	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

*Including in the contract workforce

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

The Company provides a healthy and safe environment to employees and interested parties, the Company complies with all the applicable legal & regulatory requirements. The Company endeavors to conserve natural resources and initiate to achieve energy saving, minimal process waste, promote recovery, reuse and recycle material and develop eco-friendly waste disposal practices. The Company is taking steps to improve and minimize environmental health & safety hazards and hazardous processes and to train & build awareness among all employees on Employee Health & Safety (EHS) issues on a continuous basis.

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

	2023-24			2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

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% by the concerned departments of the company.
Working Conditions	

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

All possible safety measures have been taken as per the applicable Acts which are monitored by the safety officer and safety committee functioning at respective Complex/ Division.

Leadership Indicators

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

Yes, the company has extended the Life Insurance/ compensatory packages in the event of death of employees and workers.

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

The company ensures that statutory dues have been deducted and deposited in respect of contract labour.

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

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

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)

Yes, the Management continuously conducts training programmes on skilling, re-skilling, up-skilling and refresher courses for all of its employees, so as to improve their efficiency while on job and also make them employable after superannuation. Such employees are also engaged post superannuation based on their area of proficiency as per the company’s policies in this regard.

Management also provides training to the superannuating employees on topics like Financial Management and Health Management i.e. Yoga, Meditation, how to prevent age related health issues, food habits etc. to enable them to plan their life post superannuation, in a better manner.

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% in respect of contract labour by Government Labour Department through the contractors
Working Conditions	

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

Health & Safety Measures have been undertaken for contract labourers.

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.

Yes, based on its experience, the Company has mapped its internal and external stakeholders which includes

- (i) Government & Regulatory authorities.
- (ii) Customers
- (iii) Investors
- (iv) Employees
- (v) Local Community and other stakeholders

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
Shareholders	No	Annual General Meeting, email, social media, press release	Annual, Quarterly, Regular	Understanding Shareholder's expectations and Providing guidance on future prospects of the company
Investors	No	Investor/ Analyst Meet, email, Exhibitions, social media, press release	Annual, Quarterly, Regular	Engagement with investors to brief on financial performance of the company and clarifying on their observations, providing guidance to the investors during the meeting
Customers	No	Personal Meetings and virtual communications, social media, email, website, SMS, Advertisement, Exhibitions, press release	Continuous	Understanding customer requirement and feedback and creating awareness about varied segments
Employees	No	Sampark / BEML Connect Portal, Management Communication, Periodic employees meet, email, Video Conferences, one-on-one counselling, social media, press release	Continuous	Employee engagement, Performance Management, Career Management, Employee feedbacks, suggestions, reviews and grievance redressal
Vendor/ Contractor	No	Vendor Meet, email, calls, vendor events, social media, press release	Continuous	Vendor engagement, their feedback suggestions reviews and grievance redressal
Communities	Yes	CSR activities, social media, Site visits, press release	Continuous	Sustainable Development
Regulators	No	Conferences, Seminars, Surveys, Website, social media	Continuous	Ensure Compliance and providing inputs for policy development to various authorities

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.

Periodic Stakeholders' Relationship Committee meeting are being held and the same is being appraised to Board.

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.

As per the inputs provided by stakeholders in meetings and various forums, policies are being framed and modified by the company.

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

No such concern has been received or observed during the year.

The CSR policy of BEML Limited covers CSR Projects/ Programmes preferably towards the benefit of marginalized, disadvantaged, poor and deprived sections of the community and the environment. Many projects related to infrastructure development, education and healthcare have been undertaken in remote areas mainly populated with disadvantaged groups. The Company has carried out baseline survey and need assessment around a few of our areas of operation to have greater insight into the needs of the community through structured interactions and feedbacks.

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	2023-24			2022-23		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	Nil	Nil	Nil	Nil	Nil	Nil
Other than permanent	Nil	Nil	Nil	Nil	Nil	Nil
Total Employees	Nil	Nil	Nil	Nil	Nil	Nil
Workers						
Permanent	Nil	Nil	Nil	Nil	Nil	Nil
Other than permanent	Nil	Nil	Nil	Nil	Nil	Nil
Total Workers	Nil	Nil	Nil	Nil	Nil	Nil

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

Category	2023-24					2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/ A)	No. (C)	% (C/ A)		No. (E)	% (E/ D)	No. (F)	% (F/ D)
Employees										
Permanent	1770	0	0	1770	100	1826	0	0	1826	100
Male	1640	0	0	1640	100	1702	0	0	1702	100
Female	130	0	0	130	100	124	0	0	124	100
Other than permanent	100	0	0	100	100	82	0	0	82	100
Male	82	0	0	82	100	69	0	0	69	100
Female	18	0	0	18	100	13	0	0	13	100
Workers										
Permanent	2959	0	0	2959	100	3277	0	0	3277	100
Male	2873	0	0	2873	100	3184	0	0	3184	100
Female	86	0	0	86	100	193	0	0	193	100
Other than permanent	59	0	0	59	100	12	0	0	12	100
Male	57	0	0	57	100	12	0	0	12	100
Female	2	0	0	2	100	0	0	0	0	100

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (in Rs.)	Number	Median remuneration/ salary/ wages of respective category (in Rs.)
Board of Directors (BoD)	3	47,17,169	NIL	NIL
Key Managerial Personnel	1	41,73,471	NIL	NIL
Employees other than BoD and KMP	1707	16,64,740	120	17,67,839
Workers	2966	8,00,093	87	9,02,038

Note:

1. Data collated for those who were on regular roll for entire financial year 2023-24.
2. Annual Gross salary has been considered for remuneration

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

	2023-24	2022-23
Gross wages paid to females as % of total wages	4.78	4.49

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, BEML has a Nodal Officer to address the human rights impact or issues caused or contributed by the business raised through CPGRAMS Portal and other sources, which are addressed promptly and appropriately.

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

There are several committees constituted to redress the grievances of employees including the human rights issues. In BEML, we follow the "Open Door Policy" i.e. an employee can register their grievances to the higher management if he/she does not wish to register it with the respective committee or is not satisfied with the decision of the respective committee.

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

	2023-24			2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	NA	Nil	Nil	NA
Discrimination at workplace	Nil	Nil	NA	Nil	Nil	NA
Child Labour	Nil	Nil	NA	Nil	Nil	NA
Forced Labour/ Involuntary Labour	Nil	Nil	NA	Nil	Nil	NA
Wages	Nil	Nil	NA	Nil	Nil	NA
Other human rights related issues	Nil	Nil	NA	Nil	Nil	NA

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

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

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

The Company has a grievance redressal mechanism, complaint handling policy and whistle blower policy to protect the complainant. The whistle blower policy is available at https://www.bemlindia.in/wp-content/uploads/2023/05/Whistle_Blower_Policy.pdf on our website.

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

Yes, Human right requirements are part of the business agreements and contracts. BEML has a strict policy against child labour and bonded labour which is stipulated in the tender conditions and also ensures timely payment of wages to the employees and contractual engagements.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The relevant authorities under Central Government Labour Acts inspect and monitor labour related compliances at the Complex or Division.
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 9 above.

Not Applicable

Leadership Indicators

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

The company has not received any Human Rights related grievance/ complaints. However, company is following a proactive approach towards changing/ modifying the Business processes, if required, to address any Human Rights related issues which comes to the notice of the Management.

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

The company is conducting periodical Audits and due diligence to ensure the observance of basic Human Rights. HR Audits have been conducted to have an overall perspective of employee’s well-being and satisfaction.

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

Yes

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	Most of the contractual provisions facilitate assessment of value chain partners on these parameters. Further, Central Labour Department Authorities are assessing these parameters in respect of the contract labours through contractor(s).
Discrimination at workplace	
Child Labour	
Forced Labour/ Involuntary Labour	
Wages	
Others – please specify	

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

There were no significant risks/concerns arising from human rights assessment.

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	2023-24 (MJ)	2022-23 (MJ)
From Renewable sources		
Total electricity consumption (A)	6,66,09,386	5,61,66,061
Total fuel consumption (B)	14,612	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	6,66,23,998	5,61,66,061
From non-renewable sources		
Total electricity consumption (D)	4,25,85,212	2,51,09,157
Total fuel consumption (E)	98,65,693	57,43,413
Energy consumption through other sources (F)	2,07,03,178	1,98,27,800
Energy consumed from non-renewable sources (D+E+F)	7,31,54,083	5,06,80,370
Total energy consumed (A+B+C+D+E+F)	13,97,78,081	10,68,46,431
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees) (MJ/ Rs.)	0.0030	0.0028
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/ Revenue from operations adjusted for PPP)	NA	NA
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – (MJ/ Rs. in Crore)	30155	27830

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

Yes. M/s Aditech industrial service private limited.

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

The Company is not identified as designated consumer (DC).

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

Parameter	2023-24	2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	1,89,037	2,12,430
(iii) Third party water	1,27,350	1,39,413
(iv) Seawater / desalinated water	0	0
(v) Others	1,23,208	1,29,056
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	4,39,325	4,80,899
Total volume of water consumption (in kilolitres)	4,39,325	4,80,899
Water intensity per rupee of turnover (Water consumed/ turnover) (KL/ Rs.)	0.00001	0.00001
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP)	NA	NA
Water intensity in terms of physical output	-	-
Water intensity (optional) (KL/ Rs. in Crore)	110	125

No independent assessment/ evaluation/ assurance has been carried out by an external agency.

4. Provide the following details related to water discharged:

Parameter	2023-24	2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	NIL	Nil
-With treatment – please specify level of treatment	105160	Nil
(ii) To Groundwater		
- No treatment	NIL	Nil
- With treatment – please specify level of treatment	3958	24090

Parameter	2023-24	2022-23
(iii) To Seawater	NIL	NIL
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties	NIL	NIL
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	NIL	NIL
- No treatment		
- With treatment – please specify level of treatment	1,96,960	259554
Total water discharged (in kilolitres)	3,06,078	283644

No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

All Complexes have installed Sewage Treatment Plants (STP) of about 900 KLD (Kilo Litre Discharge Per Day) and Effluent Treatment Plant (ETP) of a capacity of almost 8 KLD for the treatment of Domestic Sewage and for treatment of effluents respectively. The treated water meets the requirement and reused for gardening.

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

Parameter	Please specify unit	2023-24	2022-23
NOx	µg/m ³	12.80	22.50
SOx	µg/m ³	14.17	16.98
Particulate matter (PM)	µg/m ³	53.58	71.54
Persistent organic pollutants (POP)	-	Nil	Nil
Volatile organic compounds (VOC)	-	Nil	Nil
Hazardous air pollutants (HAP)	-	Nil	Nil
Others – please specify	µg/m ³	Nil	0.24

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

Yes. The Emission tests are carried out through one of the Kerala Pollution Control Board authorized agency and it is M/s Standard Environmental & Analytical Laboratories, Cochin., M/s Hubert Envirocare System which is Approved by MoEF&CC

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

Parameter	Unit	2023-24	2022-23
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	<i>Metric tonnes of CO₂ equivalent</i>	26565	26099
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)	<i>Metric tonnes of CO₂ equivalent</i>	10559	5305
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.0000009	0.0000008
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)		NA	NA
Total Scope 1 and Scope 2 emission intensity in terms of physical output		-	-
Total Scope 1 and Scope 2 emission intensity (optional) per crore rupee of turnover		9.36	8.18

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

Yes. The Emission tests are carried out through one of the Kerala Pollution Control Board authorized agencies viz. is M/s Standard Environmental & Analytical Laboratories, Cochin., M/s Hubert Envirocare System which is Approved by MoEF&CC

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

Yes. Implementation of Energy Conservation Projects like replacement of conventional MHL/ CFL fittings with LED lights, replacement of conventional/ obsolete split ACs with energy efficient inverter ACs, replacement of conventional ceiling fans with energy efficient BLDC fans, usage of energy efficient equipments like inverter based Welding machines, VFD based welding manipulators, Solar Power plant etc. The Company also has 5 MW wind energy plant at Gadag and 18 MW wind energy plant at Bagalkote/ Koppal.

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

Parameter	2023-24	2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	6.23	7.78
E-waste (B)	28.07	9.98
Bio-medical waste (C)	6.79	1.70
Construction and demolition waste (D)	48.00	20.00
Battery waste (E)	22.41	16.83
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G)	265.11	149.54
Used Oil	66.88	60.23
Used Coolant Oil	0	6.31
Waste Cutting Oil	0	15.31
Empty Barrels	175.32	21.22
PVC Copper wire end bits	6.88	27.62
Empty Paint Drums	10.20	
Misc. Others	5.83	18.85
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	5670.00	4400.31
Metal Scrap	4746.00	3034.08
Wooden Scrap	632.00	1095.61
Rubber Waste	188.00	50.00
Forging Scrap	0	80.00
Electrical Waste	40.50	28.00
Cables	3.00	
Misc. Others	61.00	112.62
Total (A+B + C + D + E + F + G + H)	6046.61	4606.14
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (Ton/ Rs.)	0.0000001	0.0000001
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	NA	NA
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – (Ton/ Rs. in Crore)	-	-
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	0.4	Nil
(ii) Re-used	0.2	Nil

Parameter	2023-24	2022-23
(iii) Other recovery operations		Nil
Total	0.6	Nil
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	4437.6	12.52
Total	4437.6	12.52

Note: No independent assessment/ evaluation/ assurance has been carried out by an external agency.

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

The Company is certified for ISO 14001:2015 Environment Management System. The Company stores the Hazardous wastes in separate hazardous waste storage area. Used oil and other liquid hazardous waste are stored with secondary containment. Different types of wastes such as Metal scraps, damaged packing woods, Paint sludges, used oil, batteries, e- waste etc are segregated and stored separately in scrap yard. These wastes are disposed through authorized waste handlers through proper documentation. Wet waste is converted into composites. The non-hazardous wastes such as metal scraps, damaged packing woods etc. are sold through MSTC as per the guidelines. Sludge from STP is used for gardening purpose

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:

The Company is 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. Therefore, there is no such non-compliances during the year.

S. No.	Specify the law/ regulation/ guidelines which was not complied with	Provide details of the noncompliance	Any fines/ penalties/ action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not applicable				

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): For each facility/ plant located in areas of water stress, provide the following information:

- (i) Name of the area - NA
- (ii) Nature of operations - NA
- (iii) Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

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

No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

Parameter	Unit	2023-24	2022-23
Water discharge by destination and level of treatment (in kilolitres)			
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)	<i>Metric tonnes of CO₂ equivalent</i>	NA	NA
Total Scope 3 emissions per rupee of turnover		NA	NA
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

No independent assessment/ evaluation/assurance has been carried out by an external agency.

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

Not Applicable

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

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
Not applicable			

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

The Company is having Onsite Emergency/ Emergency Preparedness Plan as per ISO 14001: 2015 and ISO 45001:2018:

The main objective of the same is:

- To overcome any emergency in its initial stage and to handle disaster in most effective manner.
- To maintain essential supplies at the time of natural calamities and/or public disturbances.
- To protect the environment.
- To eliminate any chance of loss to human life.

- e. To minimize damage of property in the plant and surrounding areas.
- f. To preserve the evidence for use in the subsequent enquiries by the Regulatory Authorities.
- g. To bring down the number of near-miss accidents to a minimum.
- h. To ensure there is a proper mitigation plan for identified emergencies.
- i. Roles and responsibilities of Emergency response team has been defined

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.

Nil

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

Nil

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.

The Company has association with 25 trade and industry chambers and associations.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	CII - Confederation of Indian Industry	National
2.	FICCI - Federation of Indian Chambers of Commerce and Industry	National
3.	FIEO - Federation of Indian Export Organisation, New Delhi	National
4.	SCOPE-Standing Conference of Public Enterprises, New Delhi	National
5.	EEPC - Engineering Export Promotion Council, Kolkata	National
6.	SODET- Society of Defence Technologists	National
7.	NIPM - National Institute of Personnel Management	National
8.	ICEMA - Indian Construction Equipment Manufacturers' Association, New Delhi	National
9.	FKCCI - Federation of Karnataka Chamber of Commerce & Industries, Bangalore	State
10.	PMA - Palakkad Management Association, Palakkad	State

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

Name of authority	brief of the case	Corrective action taken
There has been no anti-competitive conduct by the company and there are no adverse orders received from any regulator.		

Leadership Indicators

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

BEML Limited actively advocates and participates in activities for advancement of public good as a stakeholder of FICCI - Capital Goods Sector, CCI – PSE Council, SODET on policies related to Capital Goods Industry, Economic Reforms, Sustainable Business Principles (Sustainable Supply Chain Management) and Defence Procurement Policy. When opinions are sought on subjects like Securities Law and Corporate Laws, the Company also contributes through the Confederation of Indian Industry, FICCI and SCOPE.

Also, whenever policy guidelines are issued, suggestions are being provided. In addition, seminars/workshops are also attended for facilitating our view on the policies.

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Nil					

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

Currently, there are no projects for which Rehabilitation and Resettlement (R&R) may be required. However, in the past, Rehabilitation and Resettlement (R&R) has been ensured to the land loser, whose land was required for setting up of Manufacturing plants.

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

BEML has Grievance Redressal Mechanism to address both for its Internal and External stakeholder. The Grievances are addressed by the respective Nodal Officer nominated in the respective Complex/ Division as per the timeline specified in the policy. Apart from this, the grievances received from CPGRAM, Vigilance Portal are also being addressed well within the specified time.

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

	2023-24	2022-23
Directly sourced from MSMEs/ small producers	31%	32%
Sourced directly from within India	76%	74%

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

Location	2023-24	2022-23
Rural	NIL	NIL
Semi-urban	NIL	NIL
Urban	NIL	NIL
Metropolitan	NIL	NIL

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
Nil	NA

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 INR)
1.	Odisha	Dhenkanal, Odisha	Rs. 4,00,000/-

3. a. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups?

Yes.

- It is mandated to procure 25% of local procurement from MSEs (Micro & small enterprises)
- There is also a sub-target of 4% out of 25% target of annual procurement earmarked for procurement from MSMEs owned by SC/ST entrepreneurs and 3% from MSME's owned by women entrepreneurs.
- MSEs quoting price within price band L-1 + 15%, when L1 is from someone other than MSE, shall be allowed to supply at least 25% of tendered value at L-1 rates subject to lowering of price by MSEs to L-1 rates.

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

The following preference are made while procuring Micro & Small Enterprises:

- 358 items are reserved for exclusive procurement from MSMEs.
- Payment terms for MSEs is "payment is within 45 days from the date of acceptance"

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

It constitutes 31% of total local procurement from Micro & Small Enterprises during FY 2023-24.

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:

The Company has owned or acquired NIL intellectual properties 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.

Not applicable.

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.	BEML Education Society- Providing of Education to local population at KGF	1933	100
2.	BEML Medical Centre- Mobile Medical Camp at KGF & Mysore	2586	100
3.	Contribution to Armed Forces Flag Day Fund	50	100
4.	Eradication of TB- In association with MoHF	924	100
5.	Providing Financial Assistance for improving medical facilities at Government Family, Health Centre	150	100
6.	Solar Energy Security Lights (50*2000), COD Dehu Road-Mumbai Pune Highway	350	100
7.	Development and living in Slums upliftment of children	260	100
8.	Improvement of infrastructure facilities at Government Senior Primary School, Tadi Malangi Village, T Narasapura Taluk, Mysore	100	100
9.	Improvement of infrastructure facilities covering construction of school compound wall at Sri Saraswathi Shishu Mandir Buchireddy Palem SPSR, Distt Nellore (A.P)	200	100
10.	Mobile Medical Dispensary (Advance Life Support Ambulance)	1630	100
11.	Plantation of 2500 Trees at Army Ammunition Depot Bharatpur	1000	100
12.	Pavi Solar High Mast Lights	125	100
13.	Enhancing Employability through vocational and skill Development Training among under privileged youth of the villages surrounding Matru Chaya and the inmates who are competing SSC	36	100
14.	The NGO working on revival of heritage of Tribal and traditional art and culture: Drishyam Mantram House Living Cottage and Kuteeras Amphitheatre	25	100
15.	Annadana Programme towards feeding the poor and needy people in association with ISKCON	12500	100
16.	Indian Army to commemorate 25 years of victory in Kargil	100	100

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

Essential Indicators

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

At present in BEML, customer complaint and feedbacks are received through, emails, letters, phone calls and service reports.

Further, BEML customer complaint handling system is developed and soon will be launched. After the launch customers will be able to raise complaint and provide feedback through mobile app and website.

BEML responds through email, our well-established network will handle to address the issues of Defence Equipment's through Pan India

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

3. Number of consumer complaints

	2023-24		Remarks	2022-23		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	NIL	NIL	NIL	NIL
Advertising	NIL	NIL	NIL	NIL	NIL	NIL
Cyber-security	NIL	NIL	NIL	NIL	NIL	NIL
Delivery of essential services	NIL	NIL	NIL	NIL	NIL	NIL
Restrictive Trade Practices	NIL	NIL	NIL	NIL	NIL	NIL
Unfair Trade Practices	NIL	NIL	NIL	NIL	NIL	NIL
Other	NIL	NIL	NIL	NIL	NIL	NIL

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

	Number	Reasons for recall
Voluntary recalls	NIL	NIL
Forced recalls	NIL	NIL

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

The Company has Policy on cyber Security which is available at weblink: https://www.bemlindia.in/wp-content/uploads/2023/06/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.

Nil

7. Provide the following information relating to data breaches:

- Number of instances of data breaches - Nil
- Percentage of data breaches involving personally identifiable information of customers - Nil
- Impact, if any, of the data breaches - Nil

Leadership Indicators

1. Channels/ platforms where information on products and services of the entity can be accessed.

Information on products and services offered are available on BEML website <https://www.bemlindia.in>. Also, BEML is participating in various Defence exhibitions for Advertisement of products and services.

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

BEML offered Defence Equipment are being used to provide Training to Users as per SO requirement. BEML is also providing service/ Training Camp to Indian Army personnel's for Defence Equipment

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

Customers are informed about disruption/ discontinuation of services through emails, letters, and service bulletins. The effective contract management of BEML ensures that customers

are informed regarding the status of supplies and issues of obsolescence if any. As BEML products have very high level of indigenisation backed by its robust supply chain and vendor ecosystem; the concerns of disruption and discontinuation are handled well in advance and customer is given sufficient opportunity for end of life procurements.

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. 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, product information is displayed on the product as per local laws. e.g., on BEML Dumpers 'Not Meant for Plying on Public Roads' is displayed, suitable reflectors stickers and caution sticker are put. This information is discussed with the customers and placed suitably. The Products are supplied with feedback form, designed by quality and customer inspection teams, to seek valuable feedback from customer which is further processed as per extant rules. BEML carries out consumer satisfaction survey for product and services periodically. Further, BEML is governed by Contractual obligations after the completion of which Customer issues the Performance Certificate.

For and on behalf of the Board of Directors

Sd/-

Shantanu Roy

Chairman & Managing Director

Place: Mysore

Date: 12.05.2024