



Ref No. GIL/CFD/SEC/23/098/SE

1st September 2022

BSE Limited
Dalal Street,
Phiroze Jeejeebhoy Towers,
Fort, Mumbai - 400 001
Scrip Code: 500300

Sub: Business Responsibility and Sustainability Report for FY 2021-22

Dear Sirs,

Pursuant to Regulation 34(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed Business Responsibility and Sustainability Report of the Company for the financial year 2021-2022.

The above is for your information and record.

Thanking you,

Yours sincerely,
For Grasim Industries Limited

Sailesh Daga
Company Secretary
FCS-4164

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	L17124MP1947PLC000410
2. Name of the Listed Entity	Grasim Industries Limited ('Grasim')
3. Year of incorporation	25 th August 1947
4. Registered office address	Birlagram, Nagda – 456 331, Madhya Pradesh, India
5. Corporate address	Aditya Birla Centre, 'A' Wing, 2 nd Floor, S. K. Ahire Marg, Worli, Mumbai – 400 030, Maharashtra, India
6. E-mail	grasim.secretarial@adityabirla.com
7. Telephone	+91 22 6652 5000, +91 22 2499 5000
8. Website	https://www.grasim.com
9. Financial year for which reporting is being done	1 st April 2021 to 31 st March 2022
10. Name of the Stock Exchange(s) where shares are listed	1. Bombay Stock Exchange Limited 2. National Stock Exchange of India Limited 3. Societe de la Bourse de Luxembourg
11. Paid-up Capital	₹131.67 Crore
12. Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Sailesh Daga (Company Secretary) 022- 2499 5000 E-mail ID: sailesh.daga@adityabirla.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 disclosure under this report covers the standalone operations of Grasim Industries Limited.

II. Products/services

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

Sr. No.	Product/Service	Description of Main Activity	% of Turnover of the entity
1.	Manufacturing	Fibre & Yarn	59%
2.	Manufacturing	Chemical and allied Chemicals	38%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
		20302	
1.	Fibre & Yarn	20303	59%
		17011	
2.	Chemicals (Includes Epoxy)	20116	38%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	21	2*	23
International	0	0	0

There are one or more plants at a single geographical location.
On a standalone basis, Grasim does not have any manufacturing unit outside India.

*Corporate & Registered Office (excluding marketing offices)

17. Markets served by the entity:

a) Number of locations:

Locations	Number
National (No. of States)	28 states & 8 Union Territories
International (No. of Countries)	94

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

17% of total operating revenue of the Company.

c) A brief on types of customers:

Grasim Viscose – Viscose fibre customers consist of the entire value chain partners. VSF is shipped to yarn manufacturers, which is then converted into fabric, processed and finished in subsequent stages, and used for garment manufacturing. The non-woven value chain is a shorter one, where the converters involved in roll-goods production are our customers and final products like wipes.

Grasim Chemicals – Our Chlor-Alkali business supports varied range of application including production of pulp and paper, soaps, detergents, viscose fibre, zeolites, food additives, textile processing and more. The business largely serves the need of diverse and critical industries which are industrial in nature (B2B). Advanced Material, where we manufacture products in Epoxy value chain, addresses various touch points across the value chain in industries as diverse as wind and auto segment, paints, construction, coating, composite and electrical applications.

Grasim Textile – Our Textile business serves the need of textile value chain and retail customers through its retail outlets for some of its products.

IV. Employees

18. Details as at the end of Financial Year:

a) Employees and workers (including differently abled):

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	7,255	6,800	94%	455	6%
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total employees (D + E)	7,255	6,800	94%	455	6%
WORKERS						
4.	Permanent (F)	16,336	16,210	99%	126	1%
5.	Other than Permanent (G)	15,799	15,381	97%	418	3%
6.	Total workers (F + G)	32,135	31,591	98%	544	2%

Permanent Employee includes all full time employees; Management cadre, Non-management cadre and workmen of Grasim Industries Limited. Ref. Page No. of Integrated Report 78.

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b) Differently abled Employees and workers:

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	7	7	100%	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total differently abled employees (D + E)	7	7	100%	-	-
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	62	62	100%	-	-
5.	Other than Permanent (G)	-	-	-	-	-
6.	Total differently abled workers (F + G)	62	62	100%	-	-

19. Participation/ Inclusion/ Representation of women:

	Total (A)	No. (B)	% (B / A)
Board of Directors	12	2	17%
Key Management Personnel	3	-	-

20. Turnover rate for permanent employees and workers:

	FY 2021-2022			FY 2020-2021		
	Male	Female	Total	Male	Female	Total
Permanent Employees & Permanent Workers	9%	18%	9%	7%	12%	7%

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

21. (a) Names of holding/ subsidiary/ associate companies/ joint ventures:

Sr. 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.	Please refer to Page No. 123 for the list of subsidiaries, associate companies and joint ventures.			
2.	UltraTech Cement Limited and it's subsidiaries, associate companies and joint ventures follows its separate business responsibility initiatives.			
3.	Aditya Birla Capital Limited and it's subsidiaries, associate companies and joint ventures follows its separate business responsibility initiatives.			
4.	The Company's business responsibility initiatives apply to its other subsidiaries.			

VI. CSR Details

22. (i)	Whether CSR is applicable as per Section 135 of Companies Act, 2013:	YES
(ii)	Turnover (₹ in Crore)	20,857
(iii)	Net worth (₹ in Crore)	48,616

VII. Transparency and Disclosures Compliances

23. 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 2021-2022		Remarks	FY 2020-2021		Remarks
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	
Communities	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Shareholders	Yes	42	Nil	Nil	27	Nil	Nil
Employees and workers	Yes	Nil	Nil	Nil	Nil	Nil	Nil
Customers	Yes	990	87	-	1,128	116	-
Value Chain Partners	Yes	4	-	-	10	-	-
Other (Whistle Blower)*	Yes	5	1	-	5	1**	-

The Company policies are placed on the Company's website under Corporate Governance and Policies and Code of Conduct section and the same can be accessed through the web-link: <https://www.grasim.com/investors/policies-and-code-of-conduct>.

* In most Whistle blower cases the identity is not known and they may belong to any of the above stakeholders group.

**As on the report date the complaint was closed.

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (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)
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Please refer to materiality assessment on page no. 32

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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	P	P	P	P	P	P	P	P	P
Questions	1	2	3	4	5	6	7	8	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	Please see below link - https://sustainability.adityabirla.com/policies.php https://www.grasim.com/investors/policies-and-code-of-conduct https://www.birlacellulose.com/reports-policies.php								
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)	Yes. We have a supplier code of conduct and some of the company's policies are extended to the value chain partners as well.								
4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Principle 1: International IR framework, ISAE3000 Principle 2: FSC®, PEFC™, ISO 9001, ISO 14001, ISO 14040/44, EcoVadis (Epoxy) Principle 3: ISO 45001 Principle 4: International IR framework ,SA 8000 Principle 5: SA 8000 Principle 6: GRI Standards, ISO 14001 Principle 7: International IR framework, GRI Principle 8: SA 8000 Principle 9: ISO 9001, ISO 14001, ISO 27001, OEKO-TEX								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.									
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Please refer to Integrated Report page No. 64								
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)	Please refer to Integrated Report page No. 26, 64								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. H.K Agarwal, Managing Director								
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, 1. Mr. N. Mohan Raj, (Chairman) Independent Director 2. Mr. V. Chandrasekaran, Independent Director 3. Dr. Thomas M. Connelly, Jr., Independent Director 4. Mr. H. K. Agarwal, Managing Director 5. Mr. Kalyan Ram Madabhushi, COO - Pulp & Fibre 6. Mr. Jayant Dhobley, Business Head - CFI 7. Mr. Thomas Varghese, Business Head – Textiles								

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director/ Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
Performance against above policies and follow up action	Y	Y	Y	Y	Y	Y	Y	Y	Y	Grasim has policies for all the principles which are reviewed by the executive management, internal auditors, statutory auditors and consultants on periodic basis. We amend our policies on the basis of recommendation/rectification by management/auditors/consultants/any statutory requirement. We aim to be in forefront in all compliances.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y									

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	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9
	The Company engages multiple independent assurance/assessment agencies during every financial year. In FY 2021-22 the following agencies carried out the assessment/assurance activities for different Principles : E&Y, KPMG, TUV-NORD.								

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	P	P	P	P	P	P	P	P
	1	2	3	4	5	6	7	8	9
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

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SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions.

The information sought is categorised as 'Essential' and 'Leadership'. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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

Essential Indicators

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

Segment	Total number of training and awareness programme held	Topics/principals covered under the training and its impact	% of persons in respective category covered by the awareness programme
Board of Directors	2	Taskforce for Climate Related Financial Disclosures (TCFD) & Sustainability	100%
Key Managerial Personnel	2	Taskforce for Climate Related Financial Disclosures (TCFD) & Sustainability	100%
Employees Other than KMPs and BoD Workers	During the year there were multiple on-line and off-line sessions which were conducted. The employees have a wide range of options to select from these trainings from Gyanodaya portal.	Safety, Code of business conduct, whistle blower, PoSH policies	82%

- 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				
Settlement		NIL		
Compounding fee				
Non-Monetary				
NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment				
Punishment		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 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 Company has an anti-corruption and anti-bribery policy in place and the same extends to all the employees of the Company. The Company communicates, creates awareness, and disseminates the Anti-Corruption and Anti Bribery Codes to all its employees, vendors, suppliers. To implement 'zero-tolerance' culture against corruption and bribery, a third-party external agency has been appointed to register and process the complaints.

Web Link to the policy – <https://www.grasim.com/upload/pdf/code-of-conduct.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:

Particulars	FY 2021-2022	FY 2020-2021
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2021-2022		FY 2020-2021	
	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.

There are no cases on corruption and conflicts of interest.

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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
The Company conducts program for the value chain partners which are targeted at health and safety awareness, addressing the educational need and educate the partners on the code of conduct of the Company. The program is carried out for a transparent business conduct.		

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

Yes, the Company has a code of conduct for the Board and Senior Management pursuant to the provisions of Listing Regulations.

Further, the Board Members and KMPs confirms that there was no material, financial and commercial transactions, where they have interest that may have any potential conflict with the interest of the Company, at the beginning of every financial year and as and when there is any change in such interest.

The Directors do not participate in agenda items at the Board/Committee Meetings in which they are interested or deemed to be interested party.

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

Essential Indicators

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

	FY 2021-2022	FY 2020-2021	Details of improvements in environmental and social impacts
R&D	7%	14%	Please refer to Director's report on page. no. 108 for details
Capex	7%	3%	Statutory Environmental Capex

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

Yes

For our viscose business, Dissolving Grade Pulp (DGP) made from renewable resource wood is the key raw material. All the wood is procured from the sustainably managed forests which are certified to globally acclaimed forestry certifications. Wood sourcing has the highest impact on the sustainable supply chain of the viscose industry and thus, we have a very stringent 'Wood Sourcing Policy' that ensures protection of ancient and endangered forests. In addition to this, we work with global not-for-profit Canopy which work towards forestry conservation. Canopy conducts an audit for all the viscose producers globally to understand their wood sourcing practices. Our Company has been at the top of the ranking from

last 3 years. The top ranking in the environmental report reflects our relentless effort to improve sustainable wood sourcing practices, conservation of forests, innovations, next generation fibre solutions and transparency across the value chain.

Further to this, we are currently implementing a more robust 'Supplier Assessment Programme' to strengthening our sourcing as per the principles of Sustainable Sourcing.

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

For our VSF and textile business a significant portion of input material i.e Pulp, flax and wool is sourced from sustainable sources.

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

The Company focuses on resource optimisation and maximisation of 4 R's principles (Reduce, Recycle, Reuse and Regenerate). In line with this, the Company invests in latest technologies with high efficiency to reduce consumption levels, it also deploys closed loop technologies to recover and recycle natural resources such as water, energy, chemicals and waste.

The Company has started a new product by using pre-consumer garment waste and recycling it to make VSF and replacing the virgin raw material with 20%. The new product retains all the qualities of the product made from virgin raw material. The product has been received well by the value chain. The Company in future will increase the content of recycled material that will help in reducing the resource consumption and contribute to the overall sustainability of the business.

On the other hand, the waste generated in the manufacturing is recycled and reused. Fly Ash generated in our captive power plants is used by cement industry there by reducing the impact on environment that may arise due to the disposal of the waste. The gypsum produced in Effluent Treatment Plant (ETP) processes is used for cement manufacturing. The Company recycles complete quantity of plastic packaging material used in all

its products. Also it recycles the packaging material used by its raw material suppliers in a sustainable manner.

The Company has installed Sulphate removal system in one of its unit which will help in elimination/reduction of barium carbonate in brine system and sludge up to 30%. Wash water in the Fibre washing is being recycled to a larger extent, thus also recycling the chemicals therein, as well as replacing use of fresh water to that extent.

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

Yes, EPR is applicable to the entity only for plastic waste management as per PWM rules 2016. The total quantity of plastic packaging materials used for all our products (fibre, salt) are recycled by facilitating collection and reprocessing of equivalent quantity of plastic waste through authorised recyclers. In addition to that, all the plastic wastes that are generated at the sites are disposed responsibly through authorised recyclers.

We are registered with CPCB and submitted waste collection action plan aligning with CPCB guidelines in 2018. The businesses comply to the requirement of EPR and the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards.

Leadership Indicators

- 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.
20302	Viscose Staple Fibre	59%	Cradle-to-gate	Yes	https://www.birlacellulose.com/policies_reports_files/policies_reports_pdf_36_1636614623.pdf#page=41
20116	Chlor Alkali Product	38%	Vilayat Chemical Unit, Gujarat (cradle to gate)	Yes	No

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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
Viscose Staple Fibre	<ol style="list-style-type: none"> Scarcity of water Scarcity of coal 	<ol style="list-style-type: none"> Continuous reduction in freshwater consumption by applying the 4R Principles (reduce, reuse, recycle and regenerate). Water recycling and Zero liquid discharge plans under implementation across plants. Implementing renewable sources for power for reduction in cost- <ul style="list-style-type: none"> - Entering into long-term contracts, securing coal supplies at competitive prices. - Increasing share of renewable energy consumption in the manufacturing process. - Co-generation power plant which reuses steam to generate electricity.
Caustic Soda	Electricity used in the Electrolysis process leading to GHG emission	<ol style="list-style-type: none"> Technology up-gradation use of 6th generation electrolysers, timely recoating & remembraning to optimise power consumption, installation of VFDs, Installation of IE-3 Grade Motors by replacing the Old – Non-IE/below IE-2– Standard, installation of energy efficient equipment. Actively participate in Perform, Achieve and Trade (PAT) cycle as per Bureau of Energy Efficiency (BEE) which helps in conservation and efficient use of energy. Increased share of renewable power/green energy footprint to reduce fossil fuels & carbon emissions.

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2021-2022	FY 2020-2021
	None	

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

	FY 2021-2022			FY 2020-2021		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)						
E-waste						
Hazardous waste				None		
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
	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									
	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
	Number	%	Number	%	Number	%	Number	%	Number	%
Permanent Employees										
Male	6,800	100%	6,800	100%	-	-	4,054	60%	-	-
Female	455	100%	455	100%	455	100%	-	-	-	-
Total	7,255	100%	7,255	100%	455	100%	4,054	60%	-	-
Other than Permanent Employees										
Male										
Female	Not Applicable									
Total										

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

Category	% of workers covered by									
	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
	Number	%	Number	%	Number	%	Number	%	Number	%
Permanent Workers										
Male	16,210	100%	16,210	100%	-	-	-	-	-	-
Female	126	100%	126	100%	126	100%	-	-	-	-
Total	16,336	100%	16,336	100%	126	100%	-	-	-	-
Other than Permanent Workers										
Male										
Female	Vendors and Contractors are required to adhere with the statutory compliance as per the applicable State rules.									
Total										

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

Benefits	FY 2021-2022			FY 2020-2021		
	No. of Employees covered as a % of total employees	No. of Employees 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 Employees covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	4%	37%	Yes	4%	38%	Yes
Others (Please specify)	The company extends superannuation scheme and NPS to employees at their option, out of the total remuneration.					

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

Business Responsibility & Sustainability Report (Contd.)

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, On website the code of conduct policy is uploaded which also highlight that the Company will provide equal opportunity to all without discriminating on any grounds be of gender, age, sex, religion, cultural background, health or medical condition, physical ability, appearance, marital status, etc. Please refer the section of human capital for more reference. These policies are uploaded on the intranet and available to all the employees.

Weblink- <https://www.grasim.com/upload/pdf/code-of-conduct.pdf>

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

Gender	Permanent Employees		Permanent Workers	
	Return to work	Retention Rate	Return to work	Retention Rate
Male	18	100%	-	-
Female	2	100%	-	-
Total	20	100%	-	-

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.

Particulars	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes
Other than Permanent Workers	Yes
Permanent Employees	Yes
Other than Permanent Employees	Yes

Grasim has a policy for internal grievance of employees and workers. The same is uploaded on the intranet for the Company. We take appropriate disciplinary actions against any employee whose actions are proved to be in violation of the Code. All employees and workers are requested to report any operational and performance issues and concerns to their supervisor or reporting manager. For Organisational issues, performance and appraisal related concerns or if the complaint is against the Supervisor or Reporting Manager, they are directed towards Human Resource Manager. We have a portal for reviewing the organisational issues and the same can be used by the employees to voice any concern. Additional to this we conduct yearly survey to understand if employees have any complaints or grievance.

Please refer to Human Capital on Page No. 78 for details.

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

Category	FY 2021-2022			FY 2020-2021		
	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)
Male	6,800	-	-	6,796	254	4%
Female	455	-	-	356	12	3%
Total Permanent Employees	7,255	-	-	7,152	266	4%
Male	16,210	15,775	97%	16,285	16,205	100%
Female	126	125	99%	124	123	99%
Total Permanent Workers	16,336	15,900	97%	16,409	16,328	100%

8. Details of training given to employees and workers:

Category	FY 2021-2022					FY 2020-2021				
	Total	On Health and safety measures		On Skill upgradation		Total	On Health and safety measures		On Skill upgradation	
	No. (A)	No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	No. (E)	% (E / D)	No. (F)	% (F / D)
Permanent Employees										
Male	6,800	6,001	88%	4,927	72%	6,796	3,445	51%	4,367	64%
Female	455	380	84%	266	58%	356	205	58%	222	62%
Permanent Workers										
Male	16,210	16,210	100%	7,588	47%	16,285	16,285	100%	3,738	23%
Female	126	126	100%	56	44%	124	124	100%	12	10%

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

Category	FY 2021-2022			FY 2020-2021		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Permanent Employees						
Male	6,800	6,800	100%	6,796	6,796	100%
Female	455	455	100%	356	356	100%
Total	7,255	7,255	100%	7,152	7,152	100%
Permanent Workers						
Male	16,210	1,705	10%	16,285	1,718	10%
Female	126			124		
Total	16,336	1,705	10%	16,409	1,718	10%

10. Health and safety management system:

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

Yes, the Occupational health and safety management system implemented by the Company covers all employees and contractual workers. A robust health and safety (H&S) framework encompassing all activities guides our culture across the organisation. The H&S management system is an integral part of the framework. For improving safety accountability, the Company has added safety performance as a part of the appraisal system, making it a key deliverable for all management cadre employees. All our employees are trained on safety aspects regularly. We are proud that most of our operational facilities are certified with OHSAS 18001 and other applicable international occupational health and safety management standards.

Business Responsibility & Sustainability Report (Contd.)

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

We have maintained an integrated approach to Process Safety Management (PSM) directed at the elimination of incidents and the mitigation of risks. ABG's PSM (in line with OSHA's framework) is integrated in our HSE Management Framework.

We have introduced the Process Safety Management Sub-committee in our safety governance structure at the onset of 2019. Sub-committee led by the leadership team has defined the charter and has identified seven key PSM elements for implementation across business

- Process Safety Information
- Process Hazard Analysis
- Operating Procedures
- Management of Change
- Pre- startup Safety Review
- Mechanical Integrity and Quality Assurance
- Emergency Response and Planning

Further, the requirement for building competence in Process Safety management and Process Hazard analysis (HAZOP, Consequence analysis, Bow-tie analysis) was addressed by involving external Subject matter experts- training and workshops for identified task force from various discipline across the business for employing structured approach in addressing the process safety risk.

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

Yes, Various initiatives in OHS were taken to ensure incident free and safe execution of the project activities namely

- Six-step contractor safety management programme
- Single window system for contractors (safety induction, medical examination and equipment/ tools inspection program prior to entry)
- Integrated Permit to work system for project
- Site Safety Inspection and audit by qualified Safety Supervisor
- Periodic Safety Performance review by Project Apex safety Committee and Project Safety Sub-Committee.

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

Yes, employees and workers of the Company have the access to non-occupational medical and healthcare services 24*7.

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

Safety Incident/Number	Category	FY 2021-2022	FY 2020-2021
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees & Workmen	0.22	0.36
Total recordable work-related injuries	Employees & Workmen	The company plans to report more comprehensive data in the subsequent reporting cycle.	
No. of fatalities (includes contractual employee)	Employees & Workmen	2	3
High consequence work-related injury or ill-health (excluding fatalities)	Employees & Workmen	The company plans to report more comprehensive data in the subsequent reporting cycle.	

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

Building Safety Culture	<ul style="list-style-type: none"> We have implemented Behavior Based Safety Observation Round module through our IT platform Enablon where all employees are eligible for reporting Safe and Unsafe practices at workplace to reduce hazards along with corrective actions.
Bringing Safety Awareness	<ul style="list-style-type: none"> We have central safety committee at unit level and committee at Department level. Also we conduct bi-weekly Central Safety committee review. Besides this we have structured Kaizen-scheme in organisation where safety related Kaizens/Suggestions are captured from all level of employees.
Improvement in safety measures	<ul style="list-style-type: none"> It is mandatory to undergo safety induction/orientation for all new employees (includes contractor, workmen, TOTI-workmen joiners, security, staff etc). Trainings by subject matter expert from Group sustainability cell organised across multiple sites. INSPIRE 3 conducted at GPF for safety leadership. We have a structured process of sharing knowledge management capsules on safety and sustainability across all units. Our Safety Frameworks are also being audited by Group assurance team. We have well-defined audit system for carrying out internal & external audit (Environmental & Occupational Health Safety parameters) as per schedule throughout the year. We have already developed a pool of internal auditors trained in the different ISO Standards to review the compliance periodically. Internal Audit is conducted twice a year and External Audit is conducted by BVQI subsequently (twice a year). We impose penalty for the violation conduct by concern contractor as per our consequence management of contractor and also appreciate contractors, employees on best safety initiatives/practices. Before commencement of any job we conduct Toolbox talk for all contractors followed by JSA & work permit.
Safety training & awareness	<ul style="list-style-type: none"> We have structured framework for incident investigation and Certified Taproot professions across DT sites.

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

	FY 2021-2022			FY 2020-2021		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions						
Health & Safety						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% (All units of Grasim including assessment by both internal and external parties)
Working Conditions	

Business Responsibility & Sustainability Report (Contd.)

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.

Corrective actions for all categories of incident have been identified and actions have been taken.

We have well-defined audit system for carrying out internal & external audit (Environmental & Occupational Health Safety parameters) as per schedule throughout the year.

We have already developed a pool of internal auditors trained in the different ISO Standards to review the compliance periodically. Internal Audit is conducted twice a year and External Audit is conducted by BVQI subsequently (twice a year). Opportunities for improvement and NC raised in the internal audit are well taken care of with root cause & Corrective action preventive action.

Our ABG Sustainability Frameworks/Sustainable Assessment Questionnaire Audit are conducted by group Sustainability Cell. We published our Sustainability report and Safety data being audited during Assurance process (DQS India).

Incidents are investigated and root cause & its counter measures is communicated & implemented across the units.

We have a process to communicate incidents which happened across our respective businesses and follow a structured framework for incident investigation.

Preliminary incident investigation report is uploaded in Enablon software within 24 hours, as per our group sustainability policy. In case of major incident, we investigate it by forming the cross functional teams to find the exact root cause of the incident & it is discussed in central safety committee meeting. Also, we have certified Taproot professionals for Incident investigations. We have taken innovation/innovative approach towards safety to reduce down risk level, accident or injury. Safety is our up-most priority and all corrective actions are taken if any incident is observed.

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).
 - A) Employees – Yes
 - B) Workers – Yes
2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.
 1. Ensuring that the Contractor vendors are timely making PF and ESIC payments of their employees by releasing payment to Contractor after getting proof of compliance.
 2. Monthly reconciliation of GSTR-2B to ensure that the vendor is timely making GST payment and filing the GST Return on time to Government.
 3. Timely filing of GST Returns by us so that the customer can avail GST Credits on time. If any issues related to GST Credit are raised by customer, we ensure that the same are timely resolved.
 4. Follows up with the Customers and Vendors for TDS /TCS Certificate (Form16A and Form27D) to ensure the TCS / TDS payment are timely done by them.
 5. Timely TDS / TCS payment and issuance of Certificate to Vendor and Customer and Employee so that the credit can be timely availed by them.
 6. Collection of Income Tax Return from Vendors on yearly basis to ensure proper levy of TDS Rate which even ensures that Vendors file their Income Tax Return on time.
 7. Collection of TRC, NO PE Certificates and 10F Form on all foreign payment related to Goods and Services which ensures there is no evasion of Tax by Foreign entities and foreign currency payments can be regularised.
 8. Timely payment of Labour Welfare Fund of Employees.

- 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:

	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 2021-2022	FY 2020-2021	FY 2021-2022	FY 2020-2021
Employees	2	3	The employees/workers families were compensated to their satisfaction.	
Workers				

The above number only represents the no. of fatalities, the company plans to report more comprehensive data in the subsequent reporting cycle for high consequence work-related injury/ ill-health.

- 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 Company assist the employees at the time of retirement or termination of employment in different manner, even if out-side the group.

- 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	We don't necessarily conduct audit but all value chain partners are assessed for their health & safety practices on site. If they are not following the safe practice, we levy penalty.
Working Conditions	

- 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.

No Gaps/concerns were noted.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

- Describe the processes for identifying key stakeholder groups of the entity.

Stakeholder engagement/Refer to stakeholder engagement Page. No. 30

At Grasim, we explore stakeholder relationships as a means to understand varied perspectives, pre-empt evolving needs and keep ourselves ahead of the trends. The engagement also provides us an opportunity to convey to them our approach and interventions, and how we can jointly create value. We extensively communicate our business purpose and objectives to our stakeholders and assess, evaluate and subsequently address our stakeholders' concerns and then incorporate those in our decision-making process. Our stakeholder engagement strategy ensures advocacy and transparent communication on the challenges as well as the opportunities.

<p>Engagement processes specific to each stakeholder group, that is inclusive, material and responsive</p>	<p>Inform encourage and build capacity</p>	<p>Delineate Scope and mode of engagement</p>
<p>Inform encourage and build capacity</p>	<p>Review mechanism</p>	<p>Communicate to stakeholders</p>

Business Responsibility & Sustainability Report (Contd.)

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 & Marginalised Group (Yes/No)	Channels of communication (E-mail, 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
Employees	No	<ul style="list-style-type: none"> Team meetings Employee satisfaction survey Employee newsletters Townhall meetings Annual performance reviews Forums One-to-one meetings/briefings Portal/intranet Family get-togethers 	Ongoing	<ul style="list-style-type: none"> To improve engagement and communication with employees To promote collaborative working, diversity and well being at work To offer opportunities to fast-track career growth
Customers and Value Chain Partners	No	<ul style="list-style-type: none"> Customer satisfaction surveys In-person meetings/letters Social media Company and corporate websites Product information on packaging Customer relationship development Customer conferences 	Ongoing	<ul style="list-style-type: none"> To maintain strong relationship with our customers To ensure that we listen to their needs To ensure that we deliver sustainable and innovative products and solutions
Suppliers	No	<ul style="list-style-type: none"> Supplier evaluation questionnaires Contractual meetings Tender quotations Information requests 	Ongoing	<ul style="list-style-type: none"> To maximise opportunities for suppliers throughout the value chain To ensure sustainability is integrated into our procurement decisions
Government and Regulators	No	<ul style="list-style-type: none"> Briefings and direct meetings Multi-stakeholder forums Industry associations 	Continuous	<ul style="list-style-type: none"> To improve our sustainability performance To improve compliance with regulations relevant to our activities
Local Communities	Yes	<ul style="list-style-type: none"> One-to-one meetings Site tours Participation in local events Corporate Social Responsibility (CSR) 	Ongoing	<ul style="list-style-type: none"> To create strong partnerships with local communities To support our supply chain and maintain our social license
Shareholders, Investors and Lenders	No	<ul style="list-style-type: none"> Annual General Meeting Annual Reports One-to-one meetings Quarterly conference calls Investor conferences, Road shows and plant visits Rating agency notes 	Ongoing	<ul style="list-style-type: none"> To disclose sustainability KPIs and integrating financial and non-financial factors to provide high-value information and generate significant long-term value to investors and shareholders
Media	No	<ul style="list-style-type: none"> Media surveys Interviews Media briefings Press releases Social media 	Ongoing	<ul style="list-style-type: none"> To improve understanding of industry's positive impact on sustainability and climate change and drivers for further development
NGOs and Other Groups	No	<ul style="list-style-type: none"> One-to-one meetings Presentations Participation in events 	Need-Based	<ul style="list-style-type: none"> To provide additional stakeholder insight into emerging and established sustainability topics

Leadership Indicators

1. 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).

At Grasim, we are increasingly aware of newer realities that shape the world, including climate change and energy transition, water scarcity, and movement to circular economy, among others. From the very start, we have conducted business operations responsibly. In the recent years, we have taken and delivered on aggressive targets, specifically on the environmental front. We are committed to sustainable forestry, circularity, and increasingly have renewable energy powering our operations. On the social front, the work we undertake through our community initiatives ensure our continued social licence to operate and empower the society at large in our key areas of intervention. From a governance standpoint, we have instituted stringent policies that are followed and updated regularly, and have an effective governance mechanism powered by the Board and its committees.

2. 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.

Through a dedicated stakeholder engagement, we are taking inputs from the stakeholders on key triple bottom line factors. The responsibility to facilitate this is with the management, and we have third party consultants who facilitate this. The results of these engagements are submitted to the Board and are communicated to the public via annual integrated reports.

3. 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, dedicated stakeholder engagement exercises are conducted once every 2-3 years. The latest intervention has been completed in May 2022. The details of this engagement can be found on the Stakeholder Engagement section of the Integrated Report. The topics identified as material by the stakeholders through prioritisation, dovetail

into our strategy-making process and are linked to our ESG commitments. These have been clearly marked in the various sections of the report in the Integrated Report.

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

Gender and transgender (women, girls etc.)

Across Grasim units, we reach out to 311 villages of 9 states, 11.24 lakh population through our CSR programmes, we emphasis on promoting Girl child literacy, school enrolment of girls students, scholarship to girl students, felicitating scholar girls students, digital literacy for girls, creating excellent ambience in the schools, education materials support to girls, support to girls hostels and Kasturba Balika Vidyalaya, promoting self-help groups for rural women, capacity building of rural women, entrepreneurship development among rural women, Adolescent health awareness programme for women, multi-specialty medical camps for women, construction of toilets for girls students in the schools, providing safe drinking water etc. Through our CSR projects, every year we reach out to more than 3 lakh rural women.

Age (children, elderly etc.)

Across Grasim units we are supporting 131 Anganwadis for rural children's by creating best facilities in the Anganwadis by developing Model Anganwadis, providing toys and furniture and educational materials for the learning of the children and also addressing needs of the malnourished children by providing supplementary foods. We are also supporting elderly people in the rural area by developing community assets where elderly people of villages are enjoying living peacefully and happily their rest of the life. We are also addressing health related issues by organising various camps, Awareness Programme, Yoga and other spiritual Shibir for the elderly people.

Descent/ identity/ ethnicity (caste, religion, scheduled castes, scheduled tribes, etc.)

Across Grasim, 5 multi-specialty Hospitals are providing quality health Services to more than 1.7 lakh population every year irrespective of caste, religion, class. During 1st, 2nd and 3rd phase of COVID-19, Grasim has taken series of relief measures and reached out to more than 600 villages and covered 16 lakh population of rural area across 17 units

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spread over in 9 states pan india. Most of the population were belong to Vulnerable and Marginalised Groups. As per our group social vision we are emphasising on weaker section of the society for their integrated development.

Occupation (displaced, landless small/marginal farmers, migrant workers, etc.)

Grasim through its CSR programmes, organising programmes for the landless, small marginal farmers and migrant workers to improve their income by imparting various training, exposure visit, experimenting new methodologies, techniques, promoting zero budget and organic farming, utilisation of efficient irrigation system, WADI project, cattle Breed improvement Programme, Dairy Development, Poultry farming, Kitchen gardening, entrepreneurship development, handicraft promotion, capacity building of rural youth, linkages with nationalised banks and convergence with government programme, Self Help Groups, FPO etc. and Water Conservation programme.

Grasim covers more than 2.5 lakh population through its livelihood promotion programme every year.

Persons with disability

Grasim extending its support to 6 differently abled centres and covers 968 beneficiaries every year, providing support like food materials, education support, vehicle, livelihood sources, medical treatment and medicines etc.

Community Service

Across Grasim units, there are 110 development professionals + medical Team are working relentlessly for the integrated development of community at 17 manufacturing units spread over in 9 states. During the year team of CSR professionals and medical team came across more than 11 lakh population through its CSR projects with the belief of 'Serve to the Community is Served to the Nation' and contributing to improve GDP of nation.

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2021-2022			FY 2020-2021		
	Total (A)	No. of employees /workers covered (B)	% (B/A)	Total (C)	No. of employees /workers covered (D)	% (D/C)
Employees						
Permanent	7,255	1,391	19%	7,152	3,237	45%
Other than permanent			Not Applicable			
Total Employees	7,255	1,391	19%	7,152	3,237	45%
Workers						
Permanent	16,336	2,141	13%	16,409	1,142	7%
Other than permanent	15,799	All contractors have made aware of Human Rights Policy.		17,349	All contractors have made aware of Human Rights Policy.	
Total Employees	32,135	2,141	7%	33,758	1,142	3%

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

Category	FY 2021-2022					FY 2020-2021				
	Total	Equal to Minimum Wage		More than Minimum Wage		Total	Equal to Minimum Wage		More than Minimum Wage	
	(A)	No. (B)	% (B/A)	No. (C)	% (C/A)	(D)	No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	6,800	53	1%	6,747	99%	6,796	46	1%	6,750	99%
Female	455	6	1%	449	99%	356	6	2%	350	98%
Permanent	7,255	59	1%	7,196	99%	7,152	52	1%	7,100	99%
Male										
Female										Not Applicable
Other than permanent										
Workers										
Male	16,210	2,333	14%	13,877	86%	16,285	2,062	13%	14,223	87%
Female	126	49	39%	77	61%	124	42	34%	82	66%
Permanent	16,336	2,382	15%	13,954	85%	16,409	2,104	13%	14,305	87%
Male										
Female										
Other than permanent										

All contractors have been paid more than /= minimum wages in accordance with the laws of the land where the Company operates.

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	12	Please refer to	2	Please refer to
Key Managerial Personnel	3	Directors Report on Page No. 108	0	Directors Report on Page No. 108
Employees other than BoD and KMP	6,797	₹4,43,228	455	₹4,43,228
Workers	16,210		126	

Note : The median remuneration for FY 2021-2022 is calculated for comparable permanent employees and workers including both male and female.

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, All our manufacturing locations have their own committee to address any human rights complaints.

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

We have a human rights policy which is publicly available. Apart from this we have grievance redressal committee which is addressing all the grievances including human rights. <https://www.grasim.com/upload/pdf/human-rights-policy.pdf>

Business Responsibility & Sustainability Report (Contd.)

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

	FY 2021-2022			FY 2020-2021		
	Filed during the year	Filed during the year Pending resolution at the end of year	Remarks	Filed during the year	Filed during the year Pending resolution at the end of year	Remarks
Sexual Harassment	3	1*	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour/Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

*As on the report date the complaint was closed.

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

We have a POSH policy across the group. All complaints in the same is handled strictly. Any employee may lodge a complaint of sexual harassment against any other employee to the chairperson or to any member of the relevant complaints committee. All complaints will have to be sent in writing and will be dealt with in strict confidence by the committee members. The complaints should be sent at the earliest, but preferably within 30 days from the date of occurrence of the alleged incident. The Chairperson of the committee shall, within 7 working days of the receipt of such a complaint, personally meet or designate a member of the complaints committee to meet the employee who has made the complaint and record the statements made at such meeting. During this meeting the employee is also expected to present any corroborative material/evidence to substantiate the complaint. After the meeting with the complainant, and on satisfaction of the existence of a *prima facie* case of Sexual Harassment, the chairperson shall call for a committee meeting within the next 7 working days.

During this meeting of the complaints committee, the person accused of the harassment will be called. The complaints committee will communicate the complaint to the person accused where he/she will be given an opportunity to give his/her views of the situation. After having heard both the parties, the complaints committee shall thoroughly investigate (meet the complainant, enquire into evidence provided, meet the witnesses, consult with experts etc.) the complaint and make a report of its findings within the next two weeks. This report will be submitted to the relevant Management Team. In case the complaint registered is found to be frivolous or false or was made with a mischievous intention, the complainant will be liable to face strict disciplinary action up to and including termination of employment. Any employee who is a part of the investigations shall not be victimised or subject to any unfavourable treatment.

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

We include such clause in certain business agreements and contracts where relevant. This forms part of our Human Rights Policy and Code of Conduct for suppliers.

9. Assessments for the year:

% of your plants and offices that were assessed (by entity or statutory authorities or third parties)	
Child labour	
Forced/involuntary labour	
Sexual harassment	We internally monitor compliances of all the relevant laws and policies pertaining to these issues. There have been no material observation by local statutory authorities or third parties during the year. We take all necessary measures that there is not discrimination/child labour/ sexual harassment by value chain partners.
Discrimination at workplace	
Wages	
Others – please specify	

10. 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

- Details of a business process being modified/introduced as a result of addressing human rights grievances/complaints.
Grievance redressal mechanism is implemented at manufacturing sites to resolve grievances received. We have a focal point at all our plants for human rights grievances/complaints. The employee/stakeholder can directly communicate his/her grievance to the focal point at each location. They will take necessary actions for resolving the same.
- Details of the scope and coverage of any Human rights due-diligence conducted.
The scope and coverage of HRDD is extended to all the plants of the company. We are in the process of implementing the tool across multiple locations.
- 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?
The registered and corporate office and other plants of the Company have ramps for easy movement of differently abled visitors. The corporate offices are located in commercial premises which may be on the ground floor or have elevators and infrastructure for differently abled visitors.
- Details on assessment of value chain partners:

% of value chain partners (by value of business done with such partners) that were assessed

Child labour	
Forced/involuntary labour	
Sexual harassment	No assessment conducted during the year 2021-22.
Discrimination at workplace	We are aiming to conduct assessment in the future.
Wages	
Others – please specify	

- Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 4 above.
Not Applicable

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

Essential Indicators

Note : The assurance engagement done by Ernst & Young (EY) was planned and performed in accordance with the International Federation of Accountants' International Standard for Assurance Engagements Other than Audits or Reviews of Historical Financial Information (ISAE 3000). Please refer to the assurance statement on Page No. 100.

- Details of total energy consumption (in Million GJ) and energy intensity, in the following format:

Parameter	FY 2021-2022	FY 2020-2021
Total electricity consumption (A)	6.39	4.56
Total fuel consumption (B)	53.54	68.31
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C)	59.93	72.87
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	2,873.20	5,883.16
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency?
Yes, please refer Page No. 100 for independent agency's assurance statement.

Business Responsibility & Sustainability Report (Contd.)

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

Yes, 14 sites have been covered under PAT in different cycles notified. Out of the same, 3 units have fallen short of the targets. We are in the process of identifying and implementing projects for improving energy efficiencies at these sites.

Our immediate efforts are focused on existing systems and practices that will have the greatest conservation impact with minimal expense such as accurate monitoring of systems, Boiler and steam distribution, outside lighting levels, HVAC, Air Compressor, Chiller, Pumps, motors, compressed air line, electrical distribution, plant machinery, water conservation, changing behaviour and educating employees about the importance of energy conservation and management.

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

Parameter	FY 2021-2022	FY 2020-2021
Water withdrawal by source (Million Cubic Metre)		
(i) Surface water	36.28	35.93
(ii) Groundwater	2.18	2.61
(iii) Third party water	10.87	9.24
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (Million Cubic Metre) (i + ii + iii + iv + v)	49.33	47.79
Total volume of water consumption (Million Cubic Metre)	36.87	34.33
Water intensity per rupee of turnover for one cubic metre (Water consumed/turnover)	1,767.96	2,771.68
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? Yes, please refer Page No. 100 for independent agency's assurance statement.

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

Yes.

Grasim has achieved a path breaking innovation by successfully commissioning the first ZLD plant in the viscose industry in the world. This sets a new benchmark in the closed-loop process and increases the water recovery to the extent of 95% from the viscose process and at the same time, reduces the liquid effluents to zero.

Challenges

- No established ZLD technology available to treat Viscose and lyocell effluent
- High inorganic and dissolved solids and hardness in the effluent
- High organic content leads to bio-fouling of membranes
- The solids are required to be recovered in usable form

Innovations

- World's leading water technology companies invited to bid for technology
- Team worked closely with technology providers to design process

Outcome

- ZLD project started in 2019 and commissioned and stabilised by September 2021
- Fresh water withdrawal from nearby river is reduced, as 95% of recovered water from treated effluent and ZLD plant is now being recycled back to the process
- Positive impact on the society at large
- Recovery of sodium sulphate is possible in usable form beyond 85%
- New benchmark in closed-loop production – zero effluents discharge from the site and zero pollution load due to wastewater
- Improved water security that addresses the water scarcity due to climate change – climate change resilience plan

ZLD facility for Chlor alkali units (Nagda, Renukoot, Ganjam, Rehla and BB Puram) except Veraval and Karwar as both units have approval for deep sea discharge from MoEF,CC. We also have ZLD facilities in two of our textile units out of three and one in Halol Insulators. In totality Grasim has 9 ZLD units.

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

Parameter	UoM	FY 2021-2022	FY 2020-2021
NOx	MT	2,013.49	3,248.75
SOx	MT	6,332.01	5,289.09
Particulate matter (PM)	MT	1,311.72	1,310.18
Persistent organic pollutants (POP)	NA	-	-
Volatile organic compounds (VOC)	NA	-	-
Hazardous air pollutants (HAP)	NA	-	-
Others – please specify	NA	-	-

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency?

Yes, please refer Page No. 100 for independent agency's assurance statement.

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

Parameter	UoM	FY 2021-2022	FY 2020-2021
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)	Million MT CO ₂ eq	4.57	4.14
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)	Million MT CO ₂ eq	1.39	1.12
Total Scope 1 and Scope 2 emissions per rupee of turnover	Emissions per rupee of turnover for one MT	285.98	424.67
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency?

Yes, please refer Page No. 100 for independent agency's assurance statement.

7. Does the entity have any project related to reducing Greenhouse Gas (GHG) emission? If Yes, then provide details.

Yes,

1. The Chemical business has successfully commissioned Renewable Energy power projects at Karwar (gross ~ 27 MW Wind projects) & Vilayat (gross ~ 17.6 MW-Wind-Solar Hybrid) and consumed ~ 15.8 Crore kWh of renewable energy (including RE power purchased through IEX) in FY22. Insulators business uses 100% natural gas/LPG operated kilns for energy optimisation.
2. We have installed filter press in place of centrifuge for ETP sludge separation as a power saving project which is environment friendly as well as low cost of operation.
3. We have started Hydrogen Bottling plant project also in FY 2021-22 to sell vented hydrogen. In this project we will save lost energy which was being vented to atmosphere earlier.
4. Replacement of old i1 motors with latest i3 motors consuming more power and fitment of VFDs wherever applicable.
5. Complete phasing out of conventional lighting with LED lighting as well as ceiling fan replacement is in progress with BLDC motor fans.
6. Business uses latest 6th generation electrolyzers membrane coating has been done in a phased manner to enhance energy efficiency in Chlor-Alkali plant.

Business Responsibility & Sustainability Report (Contd.)

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

Parameter	FY 2021-2022	FY 2020-2021
Total Waste generated (in metric tonnes)*		
Plastic waste (A)	-	-
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)*	1,33,865.01	59,697.87
MEE Salt	-	-
USED & OLD OIL (Hazardous)	-	-
ETP Sludge (Non-Hazardous)	-	-
Sludge (Non-Hazardous)	-	-
Fly ash(Non-Hazardous)	-	-
Process Waste (Non-Hazardous)	-	-
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	8,94,063.10	5,81,808.15
Total (A+B + C + D + E + F + G + H)	10,27,928.11	6,41,506.02
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) (Hazardous Waste)		
Category of waste		
(i) Recycled	49,720.53	10,268.68
(ii) Re-used	-	-
(iii) Other recovery operations	16,797.33	56.44
Total	49,720.53	10,325.12
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) (Non-Hazardous Waste)		
Category of waste		
(i) Recycled	7,70,193.66	5,12,015.77
(ii) Re-used	-	-
(iii) Other recovery operations	86,451.10	44,352.48
Total	8,56,644.76	5,56,368.25
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) (Hazardous Waste)		
Category of waste		
(i) Incineration	870.06	7,124.47
(ii) Landfilling	66,477.10	42,244.23
(iii) Other disposal operations	-	-
Total	67,347.16	49,368.70

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) (Non-Hazardous Waste)	FY 2021-2022	FY 2020-2021
Category of waste		
(i) Incineration	0.44	188.19
(ii) Landfilling	37,417.90	23,606.71
(iii) Other disposal operations	-	1,644.99
Total	37,418.34	25,439.89

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency?

Yes, please refer Page No. 100 for independent agency's assurance statement.

* The company plans to report more comprehensive data in the next reporting cycle.

9. 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.

In any industry, effective waste management and minimisation should be a priority ensuring that the wastes generated from operations pose no adverse impact on human and environmental health.

We aim to reduce the amount of waste we generate. Our sites comply with all applicable health, safety and environmental requirements, and we ensure waste materials are sent for disposal in the most sustainable manner.

Our waste management approach continues to evolve as we improve identification and accounting of our waste. In our Company, we follow waste management hierarchy which represents the most preferred options for dealing with the waste to limit the disposal as far as possible.

All the sites follow the local waste management rules for disposal and classification as applicable. In waste management, we follow circular economy principles i.e. using the waste for another process or another industry.

The hazardous waste generated at our units is either supplied to authorised recyclers, disposed through Treatment Storage and Disposal Facilities (TSDF), or supplied to other industries as raw material.

We are exploring solutions to waste disposal and utilisation with our Aditya Birla Group peers. Fly ash, a by-product from coal-fired power stations, is sent to our Group's cement sites which is used there in clinker replacement. As a result, fly ash, which is a waste for viscose business, is used as a raw material in cement plants and reduces the amount of natural resources required, as well as GHG emissions and is a very apt example of circular economy.

Waste is used in several applications, for example, gypsum sludge is used as a raw material for cement and organic sludge is used as a fuel for energy generation. Most of the waste generated at our sites is either recycled/ reused/ recovered and hence least amount of waste goes to landfill.

We are continuously striving towards increasing ETP efficiency, reduction in use of hazardous chemicals, avoiding misuse of water

- Chemicals management team forms an important aspect of product designing, safe operations and ensuring quality of effluent from our units.
- We have Certified Chemical Management Professional across DT sites.
- A chemical management team has been formed at both the units to drive the chemical management processes. Our objective is to protect consumer health and chemical safety at workplace for all our employees.

Each units have prepared comprehensive waste management plan which includes identification and categorisation basis characterisation as per HWMR-2016 and comprehensive analysis of other waste which are associated with their process and system. Waste stored in designated storage area as per CPCB / SPCB guidelines.

Chlor Alkali plants are selling some of the hazardous waste to various customers and these products falls under rule 9 of HWM Rules 2016 of CPCB. Biomass Briquette is used in Veraval unit as a fuel, thus replacing coal. The Company is continuously increasing multi-source procurement of mechanised washed salt which helps in reduction of sludge generation. Fly ash generated from captive power plants is used in cement plants/ brick manufacturing. Organisation has installed Sulphate removal system to eliminate/reduce barium carbonate in brine system and sludge up to 30%. Company have initiated PA sludge disposal to recycler which is getting used for the production of NPK Fertiliser.

Business Responsibility & Sustainability Report (Contd.)

10. 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:

Sr. 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.
1.	Grasim Chemicals, Ganjam, Orissa	Chemical plant, caustic soda	Yes

11. 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
Grasim Industries - Birla Paints Division, Haryana	SIA/HR/IND3/68324/2021	18 th December 2021	Yes	Yes	https://www.grasim.com/Upload/PDF/copy-environmental-clearance.pdf
Grasim Industries - Birla Paints Division, Tamilnadu	SIA/TN/IND3/63411/2021	19 th May 2021	Yes	Yes	http://environmentclearance.nic.in/writereaddata/Formb/TOR/TOR_letter/230620219SMW6M3K.pdf
Grasim Industries - Birla Paints Division, Punjab	SEIAA/PB/IND/2021/EC/22	19 th January 2022	Yes	Yes	https://www.grasim.com/Upload/PDF/grasim-ec-letter-19-1-2022.pdf

12. 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:

Sr. 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
			NIL	

Leadership Indicators

1. Provide break-up of the total energy consumed (in Million GJ) from renewable and non-renewable sources, in the following format:

Parameter	FY 2021-2022	FY 2020-2021
From renewable sources		
Total electricity consumption (A)	0.78	0.32
Total fuel consumption (B)	2.52	1.95
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	3.30	2.27
From non-renewable sources		
Total electricity consumption (D)	5.61	4.24
Total fuel consumption (E)	51.01	66.35
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	56.62	70.60

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency?
Yes, please refer Page No. 100 for independent agency's assurance statement.

2. Provide the following details related to water discharged:

Parameter	FY 2021-2022	FY 2020-2021
Water discharge by destination and level of treatment (in Million Cubic Metre)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	13.27	-
(i) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	15.45	-
(iii) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	0.03	-
(iv) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in Million Cubic Metre)	28.75	23.84*

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency?
Yes, please refer Page No. 100 for independent agency's assurance statement.

*Break-up not available for FY 2020-2021.

3. Water withdrawal, consumption and discharge in areas of water stress (in Million Cubic Metre):

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

- (i) Name of the area We have assumed all our plants to be in water stress region. Please refer to Page No. 18 for our plant locations.
- (ii) Nature of operations

Business Responsibility & Sustainability Report (Contd.)

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

Parameter	FY 2021-2022	FY 2020-2021
Water withdrawal by source (in Million Cubic Metre)		
(i) Surface water	36.28	35.93
(ii) Groundwater	2.18	2.61
(iii) Third party water	10.87	9.24
(iv) Seawater/desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in Million Cubic Metre)	49.33	47.78
Total volume of water consumption (in Million Cubic Metre)	36.87	34.33
Water intensity per rupee of turnover (Water consumed/turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in Million Cubic Metre)		
(i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	13.27	-
(ii) Into Groundwater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	15.45	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	0.03	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in Million Cubic Metre)	28.75	23.84*

*Break-up not available for FY 2020-2021.

4. Please provide details of total Scope 3 emissions & its intensity:

Parameter	UoM	FY 2021-2022	FY 2020-2021
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)	Million MT CO ₂ eq	4.81	-
Total Scope 3 emissions per rupee of turnover	Emissions per rupee of turnover for one MT	230.85	-
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?

No, Scope 3 data is non assured data and the same has not be verified by independent assurance provider.

5. With respect to the ecologically sensitive areas reported at Question 10 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.

No Impact

6. 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	Remarks
1.	EU Best Available Technology (BAT) in Viscose Fibre Business	http://birlacellulose.com/press-inner.php?url=birlacelluloses-grasim-vilayat-site-achieves-the-eu-bat-compliances	This will help in achieving lower sulphur-to-air emissions as per EU BAT limits	Initiative is in progress
2.	Memsift Innovation in Viscose Fibre Business	http://birlacellulose.com/press-inner.php?url=memsift-establishes-partnership-with-birla-cellulose-for-piloting-innovative-membrane-technology		Initiative is in progress
3.	Waste reduction	--		
4.	Steam Accumulator	--		
5.	Fuel conversion from FO to LDO	--	Reduced SOX emission	Halol
6.	Biomass Briquette are used in Veraval unit as a fuel	--	Replacing coal, GHG emission reduction	Veraval
7.	Using washed Salt (High purity salt)	--	Reduced waste generation	DCA units
8.	Nanotechnology incorporated in SRS plant	--	Reduction in the production of Brine Sludge	Vilayat CA
9.	Initiated PA sludge disposal to Recycler (used for production of NPK Fertiliser) is a sustainable step	--	Reduction in the landfilling qty. alongwith with cost saving	
10.	Re-useable Synthetic Belts	--	Enhanced safety at operations as 're-usable synthetic belts' stronger than plastic strips, eliminated usage of plastic strips and shrink wraps.	

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

Grasim is committed to conduct its operations in a safe & secure manner. Part of this commitment is preparing to respond to crisis that may occur. A key objective is for emergency preparedness and response activities to be consistent throughout locations. Business continuity plans are in place which are communicated and tested periodically to ensure smooth resumption of activities in case of any unforeseen incident.

Aditya Birla Group has partnered with an agency for managing Code Red & Call Center operations during a crisis for India Operations. Any ABG employee can call the Code Red emergency number to notify an incident. The Code Red team shall verify the caller employee data and seek clarity about the incident. During a crisis, Site ICS will call the call center to inform them about the crisis scenario and activate their services.

8. 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.

As per information available, there has been no significant impact to the environment, arising from the value chain of the Company.

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

Some of the value chain partners were assessed for environmental impacts.

Business Responsibility & Sustainability Report (Contd.)

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.
6
- 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:

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1.	The Associated Chambers of Commerce and Industry of India (ASSOCHAM)	National
2.	Centre for Advancement of Philanthropy	State
3.	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
4.	Institutional Investor Advisory Services India Limited	National
5.	Confederation of Indian Industry (CII)	National
6.	Association Of Man-made Fibre Industry Of India (AMFII)	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
Competition Commission of India	The Competition Commission of India ('CCI') vide its order dated October 5, 2017 held that the Company, Aditya Birla Chemical (India) Limited and Punjab Alkalies and Chemicals Limited were involved in bid rigging in relation to a tender floated by Delhi Jal Board from 2009-10 to 2014-15 and imposed a penalty of ₹ 23 million, ₹ 20.9 million and ₹ 18.8 million respectively.	The Company filed an appeal before the National Company Law Appellate Tribunal (NCLAT)
Competition Commission of India	Competition Commission of India (CCI) has passed an order dated 16 th March 2020 under Section 4 of the Competition Act, 2002, imposing a penalty of ₹301.61 Crore in respect of the Viscose Staple Fibre turnover of the Company.	The Company filed an appeal before the National Company Law Appellate Tribunal (NCLAT)
Competition Commission of India	Without considering that an Appeal is already pending against the aforesaid Order, the CCI passed another Order dated 3 rd June 2021, levying a penalty of ₹3.49 Crore for non-compliance with the Order passed on March 16, 2020.	The Company filed Writ Petition before the Hon'ble Delhi High Court against the Order of the CCI.
Competition Commission of India	Competition Commission of India (CCI) has passed another order dated 6 th August 2021 under Section 4 of the Competition Act, 2002. However, because of the penalty of ₹301.61 Crore has already been imposed on the Company in previous order the CCI deemed it appropriate not to impose any further monetary penalty on the Company.	The Company filed an appeal before the National Company Law Appellate Tribunal (NCLAT)

Leadership Indicators

- Details of public policy positions advocated by the entity:

Sr. 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
	There is no public policy advocated as of now.				

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

- 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
Impact Assessment of Hoogly based Serampur Uttarpara Agro Producer Company limited		15.11.2021	Yes	No	NA

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

Sr. 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 ₹)
	NIL					

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

We have a separate grievance redressal mechanism for stakeholders. The Company communicates the procedure to stakeholders to raise awareness and offer transparency on how stakeholders can voice their grievances. Stakeholders can convey their grievances to Admin & Liaison officer, who will further take them to Grievance Committee. For stakeholders' grievance redressal policy, find the web link attached - <https://www.grasim.com/Upload/PDF/grasim-grievance-handling-policy-fy21.pdf>

Grievance Mechanism Process

The figure below describes the process that will be used to resolve any grievances:



Business Responsibility & Sustainability Report (Contd.)

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

Parameter	FY 2021-2022	FY 2020-2021
Directly sourced from MSMEs/ small producers	7%	7%
Sourced directly from within the district and neighboring districts	24%	21%

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
Training and Capacity building of BoD members	Training Programmes for BoD members
Low Business by the FPO	Business channel development

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

Sr. No.	State	Aspirational District	Amount spent (In ₹)
1.	Jharkhand	Palamau & Garhwa	1,01,47,716

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised /vulnerable groups? (Yes/No)
No
- (b) From which marginalised /vulnerable groups do you procure?
N/A
- (c) What percentage of total procurement (by value) does it constitute?
N/A

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:

Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit Shared (Yes/No)	Basis of calculating benefit share
				Not Applicable

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.

Sr. No.	Benefit Shared (Yes/No)	Basis of calculating benefit share
		Not Applicable

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	COVID-19	9,77,114	100%
2	Reproductive and Child Health (RCH) & Swachh Bharat Abhiyan	4,97,988	100%
3	MGNREGA, Agriculture Technology Management Agency	82,435	100%
4	Sarva Shiksha Abhiyan	56,680	100%
5	E-Panchayat	50,341	100%
6	Atma Nirbhar Bharat	23,915	100%
7	Ayushman Bharat Yojana	1,000	100%
8	Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY)	157	100%
9	Pradhan Mantri Suraksha Bima Yojna (PMSBY)	53	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.

We have a structured mechanism to take care of the consumer complaints within a definite time period and the same is reviewed by the senior management team on a regular basis. The escalation mechanism varies from business to business given the mix of B2B and B2C component.

Process Inputs

Input	Source	Freq./When	Ref.Doc.	Review Criteria
Customer complaint				
Details of the product name, batch no., type of complaint	Marketing	As and When Materials Received	E-mail	Name of customer, quantity, product name

Process interface

Activity	Responsibility	Ref. Doc
Route cause analysis, corrective action & preventive action		
Marketing person put the complaint in CRM by generating the Ticket ID	Marketing Department	
<ul style="list-style-type: none"> After getting customer complaint details communicate to all concern person Quality related complaint is investigated immediately and reverted to SCM & marketing department If required ask for complaint sample from customer through Marketing Department If complaint found genuine than a detail Route Cause is escalated Detail Route cause analysis and corrective action report shared with customer through Marketing Department as per below details. 	DH	F01 (QAD-P-05)
<ol style="list-style-type: none"> Domestic customer <ul style="list-style-type: none"> Quality, Packaging documentation, and labels complaints within 15 days. Weight shortage and application complaints within 60 days. Export customer <ul style="list-style-type: none"> Quality, Packaging documentation, and labels complaints within 30 days. Weight shortage and application complaints within 60 days. 	DH	F01 (QAD-P-05)

Business Responsibility & Sustainability Report (Contd.)

Activity	Responsibility	Ref. Doc
• If complaint is found not genuine same is communicated to customer	DH/ Marketing department	F01 (QAD-P-05)
• If possible QA also recommends to visit customer as to understand and check the authenticity of complaint. (If required)	DH/ Marketing department	

Feedback – Online on Mission Happiness – CCC Team – Based on enhanced NPS protocols with near 95% customers providing feedback on same.

We have a online mechanism for customer feedback called Mission Happiness. The same is a very active portal where nearly 95% customers are providing feedback.

Complaints - online on CRM (DWOL) – CTS Team

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	This information is available in a product 'Safety data sheet' (SDS).
Safe and responsible usage	The Company's products confirm to all applicable statutory parameters.
Recycling and/or safe disposal	

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

	FY 2021-2022		Remarks	FY 2020-2021		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	No	No	No complaints received.	No	No	No complaints received.
Advertising	No	No	No complaints received.	No	No	No complaints received.
Cyber-security	No	No	No complaints received.	No	No	No complaints received.
Delivery of essential services	N/A	N/A	N/A	N/A	N/A	N/A
Restrictive Trade Practices	No	No	No complaints received.	No	No	No complaints received.
Unfair Trade Practices	No	No	No complaints received.	No	No	No complaints received.
Other – Epoxy	33 (0.47 Nos/1K MT sale)	6	Epoxy Product	22 (0.38 Nos/1K MT sale)	0	Epoxy Product
Other – VSF – Maximum complaints on Product reimbursements	53	NIL		75	NIL	

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

	Number	Reasons for recall
Voluntary recalls	0	N/A
Forced recalls	0	N/A

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

Yes.

<https://www.grasim.com/Upload/PDF/information-security-policy.pdf>

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

No incident reported

Customer Happiness Score (FY'22);

Grey – 63.2%

Dyed – 47.0%

Other Specialities – 47.6%

Leadership Indicators

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

Birla Cellulose.Com, CRM will be soon available to customers for live view

MissionHappiness.online available for feedback

www.livaeco.com

www.livafluidfashion.com

<https://www.grasim.com/>

<https://www.birlacellulose.com/>

<https://www.adityabirlachemicals.com/>

<https://www.jayashree-grasim.com/>

The information on our products is available on our website:<https://www.abg-am.com/>

The site provides details of products (by application or end use industry segment, by chemistry and by brands)

Additionally, the potential customers can also enquire for products via "Enquiry" facility provided on our website.

The Company displays product information on multiple levels from bale packaging to hang tags with clear product names and product attributes and benefits. The Company also has a website which provides information about its products and their usage. The Company has also introduced 'molecular tracer' in certain speciality fibres that gives full information on the source of the product and sustainable forestation practices certified by third-party agencies. We provide the safety sheet for all our products for their responsible usage.

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

Most of our customers our B2B and we have a mechanism in place to inform consumers of any risk of disruption/discontinuation of essential services.

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, we have conducted customer satisfaction surveys for our businesses.

5. Provide the following information relating to data breaches:

a) Number of instances of data breaches along-with impact	NIL
b) Percentage of data breaches involving personally identifiable information of customers	NIL