



Birla Corporation Limited

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11th August, 2023

Corporate Relationship Department
BSE Limited
1st Floor, New Trading Ring,
Rotunda Building,
P.J. Towers, Dalal Street, Fort,
Mumbai- 400 001
Scrip Code: 500335

The Manager
Listing Department
National Stock Exchange of India Limited
'Exchange Plaza', C-1, Block G,
Bandra-Kurla Complex, Bandra (East),
Mumbai- 400 051
Scrip Code: BIRLACORPN

Dear Sir(s),

Sub: **Business Responsibility and Sustainability Report for the Financial Year 2022-23**

Pursuant to the provisions of Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Business Responsibility and Sustainability Report ('BRSR') for the Financial Year 2022-23.

The BRSR forming part of the Annual Report is available on the website of the Company at www.birlacorporation.com.

This is for your information and record.

Thanking you,

Yours faithfully,
For **BIRLA CORPORATION LIMITED**

(MANOJ KUMAR MEHTA)
Company Secretary & Legal Head

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** L01132WB1919PLC003334
2. **Name of the Listed Entity** Birla Corporation Limited
3. **Year of Incorporation** 25-08-1919
4. **Registered office address** 9/1, R N Mukherjee Road, Birla Building, Kolkata 700 001
5. **Corporate address** 1, Shakespeare Sarani (2nd Floor), Kolkata 700 071
6. **E-mail** coordinator@birlacorp.com
7. **Telephone** (033) 6603-3300
8. **Website** www.birlacorporation.com
9. **Financial year for which reporting is being done** 2022-23
10. **Name of the Stock Exchange(s) where shares are listed** National Stock Exchange of India Ltd. (NSE), BSE Limited (BSE)
11. **Paid-up Capital** ₹ 77,00,53,470.00
12. **Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR Report**
Shri Manoj Kumar Mehta
Company Secretary & Legal Head
Tel: (033) 6603-3300
Email: manoj.mehta@birlacorp.com
13. **Reporting boundary** This report is made on a Standalone basis

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1.	Manufacturing	Manufacturing of Cement and Clinker	92%

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

S. No.	Product/Service	NIC Code	% of total Turnover Contributed
1.	Cement and Clinker	2394	92%

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	10	22*	32
International	0	0	0

* Include marketing offices

17. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	9 States and 1 Union Territory
International (No. of Countries)	28*

* in respect of jute division

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

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

1%

c. A brief on types of customers

Birla Corporation Limited (BCL) is primarily engaged in the manufacturing of cement and clinker as its core business activities. More than 90% of its revenue is generated from sale of cement to Individual Home Builders, Real Estate Developers and Infrastructure Companies.

The Company is also engaged in the manufacturing of jute products and steel castings. While steel castings are positioned to cater the needs of Cement & Steel Companies, jute products find application as an eco-friendly alternative in both domestic and export markets. The Company is a leading exporter of jute products to approximately 28 countries.

IV. Employees

18. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	1,870	1,835	98.13%	35	1.87%
2.	Other than Permanent (E)	343	342	99.71%	1	0.29%
3.	Total employees (D + E)	2,213	2,177	98.37%	36	1.63%
WORKERS						
4.	Permanent (F)	5,050	5,044	99.88%	6	0.12%
5.	Other than Permanent (G)	5,271	5,225	99.13%	46	0.87%
6.	Total workers (F + G)	10,321	10,269	99.50%	52	0.50%

b. Differently abled employees and workers:

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

19. Participation/inclusion/representation of women:

	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	8	1	12.50%
Key Management Personnel	3*	-	-

* Includes 1 Executive Director, Chief Financial Officer and Company Secretary.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)
20. Turnover rate for permanent employees

	FY 2022-23			FY 2021- 22			FY 2020-21		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14.08%	11.76%	14.03%	11.60%	24.24%	11.83%	6.77%	6.06%	6.75%
Permanent Workers	6.58%	0.00%	6.57%	3.62%	0.00%	3.62%	2.30%	0.00%	2.30%

V. Holding, Subsidiary and Associate Companies (including Joint Ventures)
21. Names of the holding / subsidiary / associate companies / joint ventures:

S. No.	Name of the holding / subsidiary / associate companies / joint ventures	Indicate whether holding/subsidiary/ associate/ joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	RCCPL Private Limited	Material wholly owned subsidiary	100%	The report is prepared on standalone basis. However, RCCPL Private Limited participates in the BRSR initiatives of the Company.
2.	Lok Cement Limited	Wholly owned subsidiary	100%	
3.	Birla Jute Supply Company Limited	Wholly owned subsidiary	100%	
4.	Budge Budge Floorcoverings Limited	Wholly owned subsidiary	100%	
5.	Birla Cement (Assam) Limited	Wholly owned subsidiary	100%	
6.	M.P.Birla Group Services Private Limited	Wholly owned subsidiary	100%	
7.	Talavadi Cements Limited	Subsidiary	98.01%	
8.	AAA Resources Private Limited	Step down wholly owned subsidiary	100%	
9.	Utility Infrastructure & Works Private Limited	Step down wholly owned subsidiary	100%	

VI. CSR details

22. i. Whether CSR is applicable as per Section 135 of Companies Act, 2013: Yes
- ii. Turnover: ₹ 5,441.19 crores
- iii. Net worth: ₹ 4,216.87 crores

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 (NGRBC):

Stakeholder group from whom complaint is received	Grievance Redressal Mechanisms in Place (Yes/No) (If yes, then provide web-link for grievance redressal policy)	FY 2022-23			FY 2021-22		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	-	-	None	-	-	None
Investors (other than shareholder)	www.birlacorporation.com/contact.html	-	-	None	-	-	None
Shareholders		1	-	None	2	-	None
Employees and Workers		10	-	None	16	-	None
Customers		233	5	None	144	-	None
Value Chain Partner		43	-	None	49	-	None

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

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:

S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Positive/Negative Implications)
1.	Energy and GHG Emissions	Risk and Opportunity	Mitigating the adverse impacts of climate change through reducing greenhouse gas emissions.	<ul style="list-style-type: none"> ● Use of alternative materials to reduce clinker factor. ● Improve energy efficiency. ● Enhance Waste heat recovery and use of Renewable Energy (RE). ● Optimize fuel composition, along with the use of waste as alternative fuel. 	● Positive
2.	Air Quality	Risk	Ensuring emissions are within permissible limits to prevent negative health impacts.	<ul style="list-style-type: none"> ● High efficiency air pollution control systems are installed at source and collected Particulate Emissions (PM) are recycled back in the process. ● Installed Continuous Emission Monitoring Systems (CEMS). ● Continuous Ambient Air Quality Monitoring Stations (AAQMS) installed. 	● Negative
3.	Water Conservation	Risk and Opportunity	Addressing water stress through judicious use of water as a resource and Rainwater Harvesting.	<ul style="list-style-type: none"> ● The Company has water positive by decreasing water consumption and increasing through Rainwater Harvesting. ● Identifying Alternative Sources of Water. ● Optimizing Water Consumption. ● Maintaining Zero Liquid Discharge Status. 	● Positive
4.	Circular economy	Opportunity	Circular economy provides opportunity to lower the use of clinker in manufacturing of cement and thereby reducing associated carbon footprint.	<ul style="list-style-type: none"> ● Apply the 4R (Reduce, Reuse, Recycle and Recover) principles for gainful utilization of waste resources. ● High percentage of blended cement (around 85%) in our total sales and high extent of use of addition like fly ash and slag in the blended cement within the prescribed limit . 	● Positive
5.	Materials management	Opportunity	Maintaining high quality product helps in improving in realization and promote brand equity.	<ul style="list-style-type: none"> ● Establish systems and processes to screen materials basis its attributes. 	● Positive
6.	Climate Change	Opportunity	With increase awareness of climate change, the consumer today is consciously shifting towards greener products. This brings an opportunity to reduce carbon footprint.	<ul style="list-style-type: none"> ● Establish system for adoption of new technology including digitization. 	● Positive

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

S. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Positive/Negative Implications)
7.	Transport and Logistics	Opportunity	Building resilience in the supply chain through optimum use of vehicles and higher use of more affordable and low carbon alternatives.	<ul style="list-style-type: none"> Optimize transportation logistics through route planning and implementation of Integrated Logistics Management System. Identifying alternative modes of transport. Use of cleaner forms of transport including electric vehicles. Use of bulk transportation mode through rail. 	<ul style="list-style-type: none"> Positive
8.	Talent management	Risk and Opportunity	Enriching employees experience at workplace to attract and retain talent.	<ul style="list-style-type: none"> Employees are provided with skill enhancement training. Provide regular feedback to employees through performance appraisal. Motivating good performance through rewards, recognitions. 	<ul style="list-style-type: none"> Positive
9.	Labour management	Risk and Opportunity	Managing disputes with employees and workers peacefully.	<ul style="list-style-type: none"> Engaging with union representatives and committees and addressing their concerns through long term settlements. Frequent interactions with workmen at large as a part of Open door practice. 	<ul style="list-style-type: none"> Positive
10.	Occupational health and safety	Risk	Prevention of work-related injuries and ill health through provision of safe and conducive work environment.	<ul style="list-style-type: none"> Establishing and implementing safety and occupational health standards. Developing competencies through training. Engaging all stakeholders on safety practices on a continuous basis and ensuring operational safety discipline among all employees. 	<ul style="list-style-type: none"> Negative
11.	Diversity and inclusion	Opportunity	To be recognized as an equal opportunity employer.	<ul style="list-style-type: none"> Providing a work environment that is inclusive to all. Providing equitable compensation, facilities and benefits to all. 	<ul style="list-style-type: none"> Positive
12.	Community engagement	Opportunity	Building trust and harmonizing relations with communities through economic empowerment and social wellbeing is essential for business continuity.	<ul style="list-style-type: none"> Identification of vulnerable communities. Undertaking community need assessment. Selection of implementing partner. Baseline survey. Project implementation. Project monitoring and evaluation. Social impact assessment. 	<ul style="list-style-type: none"> Positive
13.	Customer centricity	Opportunity	Upholding customer trust, maintaining transparency and ensuring their satisfaction is key to business growth.	<ul style="list-style-type: none"> Implementation of Customer Relationship Management (CRM). Enhancing engagement channels to gauge the satisfaction levels of customers and meet their expectations. 	<ul style="list-style-type: none"> Positive

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

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.

The National Guidelines on Responsible Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below:

P1	Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable.
P2	Businesses should provide goods and services in a manner that is sustainable and safe.
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains.
P4	Businesses should respect the interests of and be responsive towards all its stakeholders.
P5	Businesses should respect and promote human rights.
P6	Businesses should respect, protect and make efforts to restore the environment.
P7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
P8	Businesses should promote inclusive growth and equitable development.
P9	Businesses should engage with and provide value to their consumers in a responsible manner.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web link of the policies, if available	The Corporate policies of the Company can be viewed at weblink https://www.birlacorporation.com/policies.html . Some of the policies of the Company are accessible only to employees and other internal stakeholders.								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name 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.	Fairtrade* , Oeko-Tex* , Global Organic Textiles Standard* , SEDEX* , ISO 45001:2018*** , SA 8000:2014* , ISO 14001:2015*** , ISO 50001:2018** , ISO 9001:2015 IS 269:2015, IS 1489 (Part-1):2015, IS455:2015, IS16415:2015 ** CO2 and Energy Accounting and Reporting Standard for the Cement Industry by WBCSD **								

*Applicable for Jute division

** Applicable for cement division

***Applicable for jute and cement division

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

5&6. Specific commitments, goals and targets set by the entity with defined timelines, if any.

Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

Principles	Targets	Mandatory/ Voluntary	Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.
Principle 1	Preparedness towards implementation of ISO 37001 by 2030.	Voluntary	On Track
Principle 2	Pilot implementation of Electric Mobility by 2025.	Voluntary	On Track
Principle 2	Pilot implementation of AI & ML in Process & Maintenance by 2025.	Voluntary	On Track
Principle 2	All the mines be brought to the level of 5-star rating by 2030.	Voluntary	On Track
Principle 2	Product stewardship - Completing IGBC Green pro labelling for all products by 2030.	Voluntary	On Track
Principle. 2	Product stewardship - Implementing Extended Producer Responsibility - plastic negative by 2025 and to become 1.5 times plastic negative by 2030.	Voluntary	On Track
Principle 2	Our product will continue to comply with BIS standards and will also comply with revised/new standards.	Mandatory	On Track
Principle 3	Zero harm across all operations by 2030.	Voluntary	On Track
Principle 6	Achieve 25% thermal substitution rate at all cement plants by 2030.	Voluntary	On Track
Principle 6	Water positive by 4 times by 2025 and 6 times by 2030.	Voluntary	On Track
Principle 8	Create self-sustaining livelihood for 9,000 people by 2030.	Voluntary	On Track
Principle 8	Impact 10,000 farmers by 2030.	Voluntary	On Track
Principle 8	Educate 35,000 students by 2030.	Voluntary	On Track
Principle 8	Plant 30,000 trees by 2030 in the community.	Voluntary	On Track
Principle 8	Harvest 500 million litres of water by 2030 in the community.	Voluntary	On Track
Principle 8	To provide healthcare services to 5 Lakh people by 2030.	Voluntary	On Track
Principle 8	To develop 100 Anganwadi centres by 2030.	Voluntary	On Track
Principle 9	To establish ISO 27001 across operations by 2027.	Voluntary	On Track

GOVERNANCE, LEADERSHIP AND OVERSIGHT

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

Dear Stakeholders,

It gives me immense pleasure to unveil our inaugural Business Responsibility and Sustainability Report in compliance with framework prescribed by SEBI. The report is an illustration of the Company's environmental and social performance during the reporting period, which demonstrates our commitment towards creating long term value for our stakeholders.

Despite the various economic challenges faced during the reporting period the Company was able to overcome them by embracing an ESG framework. The framework has enabled the Company to integrate ESG into every aspect of its business strategy. It has not only enabled us to identify various risks & opportunities but also set an action plan to mitigate risks and improve upon our performance towards key objectives.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

During the reporting period, we have aligned with the 4V model, i.e., Vision, Value, Velocity & Visibility to help us drive our ESG ambitions. Thus, our endeavour to be admired by stakeholders for our sustainable performance, ethics and culture has led us to attaining new heights, which is illustrated in the following sections of the report.

I hereby thank all our stakeholders for demonstrating unflinching faith in our endeavors. This has been a great source of motivation for us to perform to the best of our abilities and to ensure that we continue offering our services seamlessly. We look forward to your continued support and insights so as to benchmark ourselves with the best practices in the area of sustainability.

Warm Regards

Mr. Sandip Ghose
Managing Director & Chief Executive Officer

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

S. No.	Particulars	Details
1	DIN	08526143
2	Name	Mr. Sandip Ghose
3	Designation	Managing Director & Chief Executive Officer

9. Does the entity have a specified Committee of the Board/Director responsible for decision-making on sustainability related issues? If yes, provide details.

Yes, the Managing Director & Chief Executive Officer of the Company is responsible for decision-making on sustainability related issues. The overall sustainability performance of the Company is assessed by the Board annually.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow-up action	Managing Director & Chief Executive Officer									Annually								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Managing Director & Chief Executive Officer									Annually								

11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? If yes, provide the name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
The Company periodically conducts a comprehensive internal audit of our policies and evaluate and monitor any gaps found in the implementation of these policies.								

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

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

Questions	P 1	P 2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	Not applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No) Any other reason (please specify)									

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

ESSENTIAL INDICATOR

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors	2	Familiarization was provided on key aspects covered under the 9 principles prescribed under the National Guidelines on Responsible Business Conduct and its relevance to business and other stakeholders to provide effective oversight on the implementation of policies, procedures and targets with respect to ESG.	100%
Key Managerial Personnel (KMP)	2	Familiarization was provided on key aspects covered under the 9 principles prescribed under the National Guidelines on Responsible Business Conduct and its relevance to business and other stakeholders to develop effective risk management strategies for mitigation.	100%
Employees other than Board of Directors or KMPs/Workers	Ongoing-Multiple trainings throughout the year	The Company conducted multiple sessions throughout the year on key topics such as Safety, the Company's Code of Conduct, Anti-Bribery and Anti-Corruption Policy, Conflict of Interest, Prevention of Sexual Harassment Policy, etc., for employees and workers across management and non-managerial levels. These training sessions are mandatory for all employees. In addition, employees and workers are provided need-based training as per their job requirement, covering aspects including Safety, Agile Way of Working, Cyber-security, Quality Management, Data Analytics and Sustainability, etc.	100%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

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

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

Note: The disclosures has been made on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the Company's website.

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.

There have been no cases registered against the entity or its directors/KMPs which resulted in fines/penalties/ punishment/award/ compounding fees/settlement amount paid in proceedings with regulators/law enforcement agencies/judicial institutions, in the reporting year.

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 in place an Anti-Bribery and Anti-Corruption Policy.

The Policy emphasizes the Company's zero tolerance approach to bribery and corruption and sets out the responsibilities of the Company, its employees and value chain partners in observing and upholding the Company's position on bribery and corruption. The Policy provides necessary information and guidance on how to recognize and deal with bribery and corruption issues. The purpose of this Policy is to establish clear rules to ensure compliance with all applicable Anti-Bribery and Anti-Corruption laws.

The Policy is available under the following link: <https://birlacorporation.com/policies.html>.

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

	FY 2022-23	FY 2021-22
Directors	Nil	Nil
KMPs		
Employees		
Workers		

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)
6. Details of complaints with regard to conflict of interest:

	FY 2022-23		FY 2021-22	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of directors	Nil	None	Nil	None
Number of complaints received in relation to issues of conflict of interest of KMPs	Nil	None	Nil	None

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

Not Applicable.

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
Good construction practices, efficient usage of cement, plant visits showcasing the Quality Assurance/Quality Control measures, sustainability initiatives taken during manufacturing process, benefit of rainwater harvesting are being highlighted to value chain partners from time to time.		

2. Does the entity have processes in place to avoid/manage conflict of interests involving members of the board? If yes, provide details of the same.

Yes, the Code of Conduct available on the link <https://birlacorporation.com/investors/code-of-conduct/code-of-conduct-director-and-senior-management.pdf>, has been formulated and approved by the Board. The said Code prevents the occurrence of any potential conflict of interest by the Directors, Key Managerial Personnel, Senior Management and Management Team and other designated persons of the Company. Further, during the year under review, there were no potential conflict with the interest of the Company at large.

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe
ESSENTIAL INDICATOR
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 2022- 23	FY 2021-22	Details of improvements in environmental and social impacts
R&D	4%	7%	New product development, process improvement in cement manufacturing.
Capex	8.78%	5.21%	The Company has invested in several Energy conservation and technology absorption projects mentioned under Annexure - A of the Directors' Report in addition to some of the water saving and biodiversity programmes mentioned in Principle 6.

2. a. Does the entity have procedures in place for sustainable sourcing?

Yes.

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

Yes, around 26.86% of the inputs used for manufacturing of cement are industrial waste which have been sourced sustainably.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for:

Plastics (including packaging)	Plastic waste generated from the sale of cement through PP bags and equivalent quantity of plastic from municipal sources or other sources are safely disposed off by the Company through an authorized recycler.
E-waste	The Company is not in the business of electronic consumer goods. However, the E-waste produced during the office operations is sold to the registered recyclers.
Hazardous waste	The hazardous waste generated is disposed through the registered recyclers or disposers having permissions from State Pollution Control Boards.
Other waste - Jute waste	The Company utilizes in process jute waste as fuel for its captive power plant for the jute mill in Birlapur to generate steam and electricity.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities? 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, the Company has employed processes that reclaim packaging materials (particularly plastic waste) for safe disposal at the end of life. The Company has proactively participated in plastic waste management programmes for collection and safe disposal of its post-consumer plastic through an authorized recycler in line with its EPR action plan submitted to the Pollution Control Boards.

LEADERSHIP INDICATORS

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
Life Cycle Assessment (LCA) is a tool for identifying opportunities to reduce the environmental impact of a product throughout its life cycle. The Company is exploring the scope of evaluating its products through Life Cycle Assessment (LCA) studies.					

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

Name of Product / Service	Description of the risk / concern	Action Taken
Not Applicable, as no LCA was conducted during the reporting period.		

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2022-23	FY 2021-22
Fly ash and Slag	26.86%	27.32%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

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

	FY 2022-23			FY 2021- 22		
	Reused	Recycled	Safely disposal	Reused	Recycled	Safely disposal
Plastics (including packaging)	Not applicable, as cement is an intermediate product of the construction activity. Plastic bags used for packaging in cement are also used for storage of other input materials of construction activity.					
E-waste						
Hazardous waste						
Other waste						

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

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

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

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent employees											
Male	1,835	1,835	100%	1,835	100%	-	-	-	-	-	-
Female	35	35	100%	35	100%	35	100%	-	-	-	-
Total	1,870	1,870	100%	1,870	100%	35	1.87%	-	-	-	-
Other than Permanent employees											
Male	342	32	9.36%	44	12.87%	-	-	-	-	-	-
Female	1	-	-	-	-	1	100%	-	-	-	-
Total	343	32	9.33%	44	12.83%	1	0.29%	-	-	-	-

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent workers											
Male	5,044	5,044	100%	5,044	100%	-	-	-	-	-	-
Female	6	6	100%	6	100%	6	100%	-	-	-	-
Total	5,050	5,050	100%	5,050	100%	6	0.12%	-	-	-	-
Other than Permanent workers											
Male	5,225	5,225	100%	5,225	100%	-	-	-	-	-	-
Female	46	46	100%	46	100%	46	100%	-	-	-	-
Total	5,271	5,271	100%	5,271	100%	46	0.87%	-	-	-	-

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

2. Details of retirement benefits for the current and previous financial year:

Benefits	FY 2022-23			FY 2021- 22		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	covered as per rules	covered as per rules	Y	covered as per rules	covered as per rules	Y

3. Accessibility of workplaces:

Are the premises/offices accessible to differently abled employees 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, BCL is committed to providing equal opportunities in employment and creating an inclusive workplace and work culture in which all employees are treated with respect, care, fairness, sensitivity and dignity. It provides equal employment opportunities without any discrimination on the ground of age, colour, disability, marital status, nationality, geography, ethnicity, race, religion, sex and believes in providing equal opportunity to persons from all the sections of the society including Persons with Disabilities (PWDs).

The Company's establishments are accessible to the differently abled. For easy commute and movements within the Company's locations, adequate wheelchair facilities are available along with ramp structures.

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

Yes, the Company has formulated an Equal Opportunity Policy, aligned to the Rights of Persons with Disabilities Act, 2016 which is available at <https://www.birlacorporation.com/policies.html>.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	-	-	-	-
Female	100%	100%	-	-
Total	100%	100%	-	-

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	<p>Yes, as a progressive, forward looking and employee welfare-oriented organization, the Company has deployed multiple channels for addressing grievances of employees and workers. Employees and workers can address their grievances by:</p> <ul style="list-style-type: none"> Expressing their concerns before the management team in its leadership position as part of the Open-door policy. Raising their concern before the top management during quarterly town hall meetings. Reporting to the Grievance redressal committee. Expressing concerns pertaining to work and safety during departmental and central safety committee meetings, shop floor meetings, participative forums like improvement projects and small group activities. Reporting grievances pertaining to sexual harassment to the Internal Complaints Committee established under the Company's Policy on Prevention of Sexual Harassment of Women at the Workplace.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)
7. Membership of employees and worker in Association(s) or Unions recognised by the listed entity:

Category	FY 2022-23			FY 2021-22		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of Association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of Association(s) or Union (D)	% (D/C)
Total Permanent Employees	1,870	-	-	1,821	-	-
Male	1,835	-	-	1,788	-	-
Female	35	-	-	33	-	-
Total Permanent Workers	5,050	4,343	86.00%	5,363	4,480	83.54%
Male	5,044	4,337	85.98%	5,357	4,474	83.52%
Female	6	6	100%	6	6	100%

8. Details of training given to employees and workers:

Category	FY 2022-23					FY 2021-22				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	2,177	2,087	95.87%	1,204	55.31%	1,895	1,643	86.70%	773	40.79%
Female	36	20	55.56%	11	30.56%	33	14	42.42%	14	42.42%
Total	2,213	2,107	95.21%	1,215	54.90%	1,928	1,657	85.94%	787	40.82%
Workers										
Male	10,269	6,415	62.47%	4,262	41.50%	10,093	6,026	59.70%	1,469	14.55%
Female	52	46	88.46%	46	88.46%	59	53	89.83%	4	6.78%
Total	10,321	6,461	62.60%	4,308	41.74%	10,152	6,079	59.88%	1,473	14.51%

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

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1,835	1,835	100%	1,788	1,788	100%
Female	35	35	100%	33	33	100%
Total	1,870	1,870	100%	1,821	1,821	100%
Workers						
Male	5,044	5,044	100%	5,357	5,357	100%
Female	6	6	100%	6	6	100%
Total	5,050	5,050	100%	5,363	5,363	100%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

10. Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? If yes, the coverage of such a system?**

Yes, the Company has implemented the Occupational Health & Safety Management System (ISO 45001) across its manufacturing locations for cement and jute division.

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

Identification and mitigation of hazards lay down the foundations for sound health and safety management system. At BCL, a team of multidisciplinary functions are part of the Hazard Identification and Risk (HIRA) study for all routine and non-routine jobs, based on which identified risks are assessed and classified as high, moderate and acceptable. Standard operating procedures prepared taking into consideration the risk, provide the necessary guidance and outlines the risk control and minimization measures to reduce the risk index till As Low As Reasonable Practicable (ALARP) level is achieved. All hazards and control measure are being communicated to workmen through monthly work force involvement drives, Toolbox Talk, On job training and classroom safety trainings.

Through Qualitative and Quantitative Exposure Assessments (QLEA & QNEA), the Company conducts a Comprehensive Industrial Hygiene Survey in collaboration with expert agencies at all its cement manufacturing locations to monitor the respirable dust concentration, noise level, heat stress, illumination, ventilation efficiency and gas chemical concentration against the permissible exposure levels and identify the potential hazard and risk arising from the workplace.

This allows the management teams to define remedial measures and create a more congenial and conducive workplace to work.

- c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks?**

Yes, the Company has instituted processes for workers to report the work-related hazards and to remove themselves from such risks. Employees and workers are empowered to bring to the attention of the management, safety concerns through the online OHS Connect System and also having drop box facility at various locations of plants for manual reporting. Subsequently, these cases are analysed and investigated for corrective and preventive actions.

- d. Do the employees/workers of the entity have access to non-occupational medical and healthcare services?**

Health & Well-being of employees at any level is of the utmost importance at BCL. The Company provides the best-in-class medical facilities including an occupational health centre and advanced life support ambulance service at each manufacturing site. Competent medical practitioners are employed, who are supported by paramedics having approved and recognized qualifications and experience.

All contractual workers are supported with cashless hospitalization through ESIC and in partnership with external agency. All personnel are insured as per the company guidelines to support their family in any undesired event. As a part of our occupational health initiative, the organization conducts regular health check-ups of our employees.

11. Details of safety-related incidents:

Safety Incident/Number	Category	FY 2022-23	FY 2021-22
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	0.22
	Workers	6.56	6.75
Total recordable work-related injuries	Employees	-	1
	Workers	136	136
No. of fatalities (safety incident)	Employees	-	-
	Workers	1	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

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

BCL is committed to ensuring the highest standards of health and safety at its workspace is operationalized through the development and dissemination of the Occupational Health and Safety Policy and Manual, supported by the safety management system standards and technical standards in alignment with the requirements of ISO 45001.

The effectiveness in the implementation of safety management system is ensured through:

- Physical verification of system implementation through cross site audits and corporate safety audits on a half yearly basis.
- External audits as per requirement for certification/re-certification.
- Review of safety performance and the effective implementation of the policies/ standards by the Apex Safety Committee (on quarterly basis), Corporate OHS team (on quarterly basis) and Plant Safety Committee (on ongoing basis).
- Inducing a safety culture by motivating and encouraging employees to provide suggestions to improving safety performance.
- Conducting safety awareness and safety perception survey.
- Continuous improvement of health and safety performance by addressing electrical safety, fire safety, working at height through modification of procedures, technology upgradation and leveraging digitalization.

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

	FY 2022-23			FY 2021-22		
	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	-	-	None	-	-	None
Health and safety	-	-	None	-	-	None

14. Assessments for the year:

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

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

Safety Related Issues	Corrective / Preventive Actions taken
Based on our statistical analysis and risk assessment process, working at height, working near moving machineries and vehicular movements are our key focus areas	<p>Learning from leading and lagging indicators are key to improve our safety management systems. We analyze all incidents and implement corrective & preventive actions to avoid reoccurrences. To control safety related issues we have implemented best in class engineering control as well as use of emerging technologies like AI enabled solutions as follows:</p> <ul style="list-style-type: none"> • AI enabled cameras for plant surveillance to proactively report safety violations related to PPEs non-compliance at height, vehicle & traffic safety, material handling. • Increased railing height of high rise structures up to 1.5 meter and additional wire mesh fencing. • 360 machine guarding and guard interlocks. • SAP based online work permit system. • Predefined vehicle fitness checks before plant entry. • Process Hazard Analysis (PHA) of all applicable plant operations. • Well trained employees to conduct accident investigation with the use of techniques like Why Why, Fish bone, FMEA. • Monthly and quarterly plant safety performance review by senior management. • Cross zone and cross plant safety audit, external safety audits to cross check system implementation and continual improvements.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of death of?

	(Y/N)
Employees	Y
Workers	Y

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

- Checking and validating the payments made through challans.
- Confirmation of compliance by each unit.

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

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2022-23	FY 2021-22	FY 2022-23	FY2021-22
Employees	-	-	-	-
Workers	-	-	-	-

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

Yes, for permanent employees on a case-to-case basis.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	BCL ensures its value chain members maintain sound health and safety and working conditions. All value chain partners are required to abide by the applicable health and safety and working conditions prescribed under agreement. Going forward, the Company will strengthen the mechanism to monitor and measure the proportion of value chain partners assessed based on the mentioned criteria.
Working conditions	

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

Not Applicable.

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

ESSENTIAL INDICATOR

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

We believe in shaping a robust relationship with our stakeholders. Our engagement approach takes into consideration the dependency, immediacy, responsibility, vulnerability and influence while identifying our key stakeholder groups.

Our key stakeholders include investors, suppliers, regulatory bodies, employees, consumers, media, shareholders, trade associates and local communities including NGOs (Non-Governmental Organizations) and local administration.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)
2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Key Stakeholders	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/Half Yearly/ Quarterly / Others please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Suppliers	No	<ul style="list-style-type: none"> E-mails and meetings. Vendor assessments and reviews. 	Periodic	<ul style="list-style-type: none"> Timely payment. Continuity of orders. Safety management. Ethics and transparency.
Shareholders and Investors	No	<ul style="list-style-type: none"> Annual General Meeting. Grievances through Registrar and Share Transfer Agent. Call for quarterly results. Interaction with institutional investors. Periodic press release. Corporate website. Designated E-mail ID and system for registering and redressal of investor complaints. 	Need basis	<ul style="list-style-type: none"> Company's Performance.
Government and Regulatory Authorities	No	<ul style="list-style-type: none"> E-mails, filings, letters and physical meetings. 	Need basis	<ul style="list-style-type: none"> Responding to queries. Expedition of clearances.
Employees	No	<ul style="list-style-type: none"> SharePoint portal. Yammer. E-mail. MD communication meet. Town halls. 	Regularly	<ul style="list-style-type: none"> Work life balance. Fair remuneration. Respecting human rights. Occupational health and safety. Career growth. Training and development. Rewards and recognition.
Local Communities/ NGOs	Yes	<ul style="list-style-type: none"> Regular community visits. 	Regularly	<ul style="list-style-type: none"> Access to healthcare. Hygiene & sanitation facilities. Opportunities for quality education. Women empowerment and livelihood development. Improvement in rural infrastructure.
Customers/ Dealers	No	<ul style="list-style-type: none"> Company's website. Product campaigns. Surveys. Grievance Redressal. Advertisement, E-mail, SMS, Social media. 	Regularly	<ul style="list-style-type: none"> Improved Quality Products. Responsible Production. Product Related Details. Timely Delivery. Immediate and efficient complaint redressal. Business related issues.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

LEADERSHIP INDICATORS

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

BCL engages with stakeholders to develop policies and strategies including their diverse viewpoints which strengthens the relationship. Interaction with the stakeholders create an opportunity to co-create long term solutions for mitigating environmental, social and governance risks.

The Company has established a three-layered governance structure at the Board level, corporate level and unit level to drive sustainability development within the organization at every level. The Board is tasked with reviewing performance, discussing strategic directions, aligning priorities and providing feedback to the respective committees at the corporate level.

- 2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics. If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

Yes, the Company has engaged with internal and external stakeholders to align their ESG priorities with the business policies and strategies. The material environmental and social topics are identified based on its relevance to the sector and the requirements of applicable standards and rating indices. The significance of these topics to external stakeholders and the importance to internal stakeholders representing the business are evaluated through one-to-one interaction and focused group discussion. The feedbacks received from them are prioritized and considered as part of the preparation of the Business Responsibility and Sustainability Report policies for the nine principles.

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

Aligned with the Corporate Social Responsibility (CSR) vision contained in the CSR policy, the CSR vertical aims at building trust and harmonizing relations with communities by listening to their voices, responding to their needs and suggestions and actively participating through engagements aligned with the United Nation's Sustainable Development Goals (SDGs) and our national goals.

The programmes have been developed keeping the villagers in the center-stage, with their participation being the key to all initiatives. Each of the programmes have been planned in a sustainable model, keeping in mind the target area and the socio-cultural and economic set-up of the communities. A 5-year Perspective Plan Report (PPR) is developed for each of the programmes that ensure systematic monitoring of the implementation plan and CSR targets for the upcoming 5 years. During the reporting period, the Company created a positive change through interventions in the areas of education, healthcare, rural infrastructure development, vocational training and on farm livelihood promotion.

PRINCIPE 5: Businesses should respect and promote human rights.

ESSENTIAL INDICATORS

- 1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity:**

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	1,870	894	47.81%	1,821	125	6.86%
Other than permanent	343	-	-	107	-	-
Total employees	2,213	894	40.40%	1,928	125	6.48%
Workers						
Permanent	5,050	371	7.35%	5,363	588	10.96%
Other than permanent	5,271	-	-	4,789	-	-
Total workers	10,321	371	3.59%	10,152	588	5.79%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)
2. Details of minimum wages paid to employees and workers:

Category	FY 2022-23					FY 2021-22				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	1,870	-	-	1,870	100%	1,821	-	-	1,821	100%
Male	1,835	-	-	1,835	100%	1,788	-	-	1,788	100%
Female	35	-	-	35	100%	33	-	-	33	100%
Other than Permanent	343	-	-	343	100%	107	-	-	107	100%
Male	342	-	-	342	100%	107	-	-	107	100%
Female	1	-	-	1	100%	-	-	-	-	-
Workers										
Permanent	5,050	257	5.09%	4,793	94.91%	5,363	280	5.22%	5,083	94.78%
Male	5,044	257	5.10%	4,787	94.90%	5,357	280	5.23%	5,077	94.77%
Female	6	-	-	6	100%	6	-	-	6	100%
Other than Permanent	5,271	3,081	58.45%	2,190	41.55%	4,789	2,895	60.45%	1,894	39.54%
Male	5,225	3,081	58.97%	2,144	41.03%	4,736	2,893	61.09%	1,843	38.91%
Female	46	-	-	46	100%	53	2	3.77%	51	96.23%

3. Details of remuneration/salary/wages:

	Male		Female	
	Number	Median remuneration/salary/wages of respective category in ₹	Number	Median remuneration/salary/wages of respective category in ₹
Board of Directors (BoD)	7	20,00,000	1	21,25,000
Key Managerial Personnel (KMP)*	3	2,15,33,030	-	-
Employees other than BoD and KMP	1,832	8,95,080	35	9,53,876
Workers	5,044	2,19,302	6	2,02,633

* includes 1 Managing Director & Chief Executive Officer.

4. Do you have a focal point (Individual/Committee) responsible for addressing human rights impact or issues caused or contributed to by the business?

Yes.

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

All grievances are addressed as and when received by the respective Manufacturing Unit Heads/Project Managers/Business Unit Heads through Admin in co-ordination with HR. All the grievances received are duly investigated and appropriate actions are taken to resolve the issue/complaint. Whenever required, disciplinary actions are initiated as deemed fit and assistance from regulatory authority is sought.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

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

	FY 2022-23			FY 2021-22		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	-	-	None	-	-	None
Discrimination at workplace	-	-	None	-	-	None
Child labour	-	-	None	-	-	None
Forced labour /Involuntary labour	-	-	None	-	-	None
Wages	-	-	None	-	-	None
Other human rights related issues	-	-	None	-	-	None

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

The Company has adopted a Vigil Mechanism/Whistle Blower Policy which empowers the Directors and the employees to report concerns about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct or ethics policy, if any. The Policy also provides for the requisite checks, balances and safeguards to ensure no employee is victimized who avail this mechanism and also provides direct access to the Chairman of the Audit Committee.

The Company also has in place a Policy on Prevention of Sexual Harassment ("POSH") of Women at the workplace. The said Policy aims at prevention of harassment of employees as well as contractors / vendors and lays down the guidelines for identification, reporting and prevention of any form of harassment. Concerns regarding any such incident can be addressed by reporting anonymously to the Internal Complaints Committee (ICC).

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

Yes.

9. Assessments for the year:

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

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

The Company has identified no risk with respect to human rights violation during the reporting period, hence no corrective actions were necessary to be taken.

LEADERSHIP INDICATORS

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

Since there were no human right grievances/complaints there were no changes made in business processes during the reporting period.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

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

BCL recognizes its fundamental responsibilities in respecting and protecting human rights and are committed to ensuring a diverse, inclusive and equitable work environment. The Company has implemented a "Compliance Management Framework" through Legatrix that not only provides user departments guidance on the checks and balances in line with the existing regulatory requirements, but also enable monitoring of the changing regulatory landscape. Internal audits are undertaken to verify compliances with statutory requirements, accordingly corrective and preventive actions are undertaken. The Company's jute division has received the SA 8000:2014 Certificate from Social Accountability International (SAI), demonstrating the effectiveness in adhering to and going beyond human right compliances as per applicable national regulations.

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

Yes, the facilities provided by the Company to its employees in line with the Equal Opportunity Policy extends to the Company's visitors. For easy commute and movements within the Company's locations, adequate wheelchair facilities are available along with ramp structures.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	Strict compliance of all the parameters of human rights is ensured in respect of 100% of the value chain partners working within our organization.
Discrimination at workplace	
Child labour	
Forced labour/Involuntary labour	
Wages	
Others	

5. 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

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

Parameter	FY 2022-23	FY 2021-22
	MJ	MJ
Total electricity consumption (A)	2,342	1,563
Total fuel consumption (B)	20,050	21,642
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C)	22,392	23,205
Energy intensity per rupee of turnover (Total energy consumption/per rupee of turnover)	412 KJ/INR	484 KJ/INR
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? If yes, name of the external agency- **No**.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (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? 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.**

Plant Name	Cycle No	Target (FY 2022-23) - Mtoe	Achievement (FY 2022-23)- Mtoe	Remedial actions
Satna	PAT- VII	2,97,631	2,69,906	The PAT targets which were set up at all Plants have been achieved.
Durgapur	PAT-VI	20,271	16,610	
Chandaria Cement Works, Chandaria	PAT- VII	2,64,452	2,52,122	
Birla Cement Works, Chandaria	PAT- II	69,726	67,434	

3. **Provide details of the following disclosures related to water.**

Parameter	FY 2022-23	FY 2021-22
Water withdrawal by source (in kilolitres)		
(i) Surface water	41,845	69,466
(ii) Groundwater	2,65,523	2,68,683
(iii) Third party water	1,42,854	62,645
(iv) Seawater/ desalinated water	-	-
(v) Others (Quarry water/Rainwater)	22,83,142	21,08,058
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	27,33,364	25,08,852
Total volume of water consumption (in kilolitres)	24,92,444	22,62,476
Water intensity per rupee of turnover (Water consumed / turnover)	45.80 MI/INR	47.20 MI/INR
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? If yes, name of the external agency - **No.**

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

Yes, the manufacturing units of the Company have implemented mechanism for Zero Liquid Discharge. The treated wastewater from the effluent treatment plant is utilised for dust suppression and horticulture and plantation activities.

5. **Please provide details of air emissions (other than GHG emissions) by the entity:**

Parameter	Please specify unit	FY 2022-23	FY 2021-22
NO _x	Tonnes	5,322*	6,352
SO _x **	Tonnes	226*	928
Particulate matter (PM)	Tonnes	328*	412
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

*Dependence on CPP is reduced during the reporting period.

**SO₂.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? If yes, name of the external agency - **No.**

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)
6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Parameter	FY 2022-23	FY 2021-22
Total Scope 1 emissions -Metric tonnes of CO2 equivalent (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	48,31,919	48,46,541
Total Scope 2 emissions -Metric tonnes of CO2 equivalent (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	4,06,856	2,37,202
Total Scope 1 and Scope 2 emissions (per rupee of turnover)	96.20 gCO ₂ eq/INR	106.10 gCO ₂ eq/INR
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? If yes, name of the external agency - **No.**

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

The Company reckons with the growing impact of climate change and have set forth in a low carbon journey by adopting proactive steps.

Adopting energy efficient technologies - The Company has adopted new technologies and upgraded existing infrastructure to reduce its energy intensity (details of such measures are available in Annexure - A of the Directors' Report).

Enhancing green energy - In this endeavor BCL has already installed Waste Heat Recovery Systems (WHRS) to the tune of 24 MW and integrated 12.5 MW of solar plants to source cleaner and greener forms of energy and are in the process of revamping the capacity to 25.3 MW and 17.5 MW respectively in the near future.

Enhance use of Alternative Fuel Sources - The Company has charted its plans to increase Thermal Substitution Rate (TSR) from the current level of 8.5% to 25% by 2026 as a strategic vision at its cement manufacturing units through increased sourcing and consumption of wastes of other industries as alternative fuels. The Company's jute division utilizes jute waste to generate electricity and steam at its captive power plants, thereby avoiding use of fossil fuels in operations.

Reducing clinker factor in cement - The Company identifies and utilizes alternative raw materials in the form of fly ash and slag to gradually reduce proportion of clinker in cement products, thereby reducing carbon footprint from calcination of limestone. The Company has also explored the feasibility for manufacturing of LC3 cement (future step towards reducing carbon emission).

Removing emissions through offsets - The Company has invested extensively in planting over 8.5 lakh trees and maintaining green cover in and around mining, plants and residential areas to enhance offsets on a year-on-year basis. The Company also plans to explore and evaluate opportunities to invest in carbon capture technologies that enable us to achieve carbon negative operations in the long term.

Optimizing logistics transportation - Reducing emissions across our value chain is equally important to address climate change. The Company applies digital and innovative technologies such as BTAP wagons and Integrated Logistics Management system to optimize routes, reduce turnaround time and thereby reduce its emissions.

8. Provide details related to waste management by the entity:

Parameter	FY 2022-23 (in MT)	FY 2021-22 (in MT)
Total Waste generated (in metric tonnes)		
Plastic waste (A)*	11.63	9.29
E-waste (B)	19.95	4.00
Bio-medical waste (C)	0.09	0.10
Construction and demolition waste (D)	-	-
Battery waste (E)	2.17	31.35
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	Used oil- 79.08 ETP Sludge- 0.90 Used Grease- 7.64	Used oil- 78.42 ETP Sludge- 0.86 Used Grease- 7.94
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	Metal Scrap – 313.58 Rubber Scrap- 4.29 Carton- 38.07 Jute Waste (caddies) - 2,962	Metal Scrap – 397.33 Rubber Scrap-24.85 Carton-23.01 Jute Waste (caddies) - 2,670.50
Total (A+B + C + D + E + F + G + H)	3,439.40	3,247.65

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

8. Provide details related to waste management by the entity: (Contd.)

Parameter	FY 2022-23 (in MT)	FY 2021-22 (in MT)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycle	87.75	55.93
(ii) Re-used	25.64	7.98
(iii) Other recovery operations	-	-
Total	113.39	63.91
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
(i) Incineration	2,962.90	2,671.40
(ii) Landfilling	-	-
(iii) Other disposal operations	367.57	454.48
Total	3,330.47	3,125.88

* Plastic waste generated from Jute division is disposed off through authorized recyclers.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? If yes, name of the external agency - **No.**

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.

The Company recognizes that every material has an intrinsic value not only in its use phase but also at the end of life. The generation of any waste materials is a result of significant under utilization of resources and products. The intrinsic value can be unlocked through efficient and responsible management of waste.

While the Company's cement kilns offer a unique solution to address climate change by managing waste generated by societies and industries responsibly, it has made focused efforts within the boundary of its operations to segregate waste at source and conserve our natural resources through minimization of waste.

The following measures have been taken by the Company to manage significant waste in its operations:

Plastics (including packaging)	Plastic waste generated by Jute division is disposed off through authorized recyclers.
E-waste	The Company is not in the business of electronic consumer goods. However, the E-waste produced during the office operations is sold to the registered recyclers.
Hazardous waste	The hazardous waste generated is disposed through the registered recyclers or disposers having permissions from State Pollution Control Boards.
Jute waste	The Company utilizes in process jute waste as fuel for its captive power plant for the jute mill in Birlapur to generate steam and electricity.
Biodegradable waste	Biodegradable waste generated at our premises is converted to manure through automatic organic waste composting machine.
Other waste	Other non-hazardous waste such as steel scrap generated at the premises is recycled through authorized recyclers who provide valid certificates of the end use. Coal ash generated at captive power plants is utilized in-house as an additive to cement manufacturing.

While responsibly managing waste at source, BCL strives towards reducing utilization of harmful hazardous substances and chemicals. The Company's jute division procures material suppliers that are GOTS approved and have received the Oeko-Tex certification, thereby conforming their materials are free of banned substances such as hypochlorite and azo dyes.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (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:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
The company has no operations/offices in/around any ecologically sensitive areas. All the operating plants are having EC as per Environment (Protection) Act & have a valid Consents for operations.			

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
Environment Clearance for the expansion project of Durgapur Cement Works from the existing 1.3 MTPA to 2.8 MTPA through merger of Durga Hitech Cement and installation of one VRM Mill.	Terms of Reference (TOR) No. IA-J-11011/277/2020-IA-II(I) granted by MoEF & CC as per EIA notification dated 14th September, 2006 as amended.	04-11-2022	Yes	Yes	https://www.wbpcb.gov.in/files/Mo-07-2023-07-50-56ES%20Durgapur%20Cements.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, and Environment Protection Act and Rules thereunder. If not, provide details of all such non-compliances:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties /action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, the Company is compliant with the applicable environmental law/regulations/guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act and Environment Protection Act and Rules thereunder. There were no fines / penalties /action taken by regulatory agencies such as pollution control boards or by courts during the reporting period.				

LEADERSHIP INDICATOR

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

Parameter	FY 2022-23 (in TJ)	FY 2021-22 (in TJ)
From renewable sources		
Total electricity consumption (A)	80	64
Total fuel consumption (B)	967	601
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	1,047	665
From non-renewable sources		
Total electricity consumption (D)	2,262	1,499
Total fuel consumption (E)	19,082	21,041
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	21,344	22,540

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? If yes, name of the external agency - No.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

2. Provide the following details related to water discharged:

Parameter	FY 2022-23	FY 2021-22
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
• No treatment	-	-
• With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
• No treatment	-	-
• With treatment – please specify level of treatment	-	-
(iii) To Seawater		
• No treatment	-	-
• With treatment – please specify level of treatment	-	-
(iv) Sent to third parties		
• No treatment	-	-
• With treatment – please specify level of treatment	-	-
(v) Others		
• No treatment	-	-
• With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? If yes, name of the external agency - **No.**

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

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

- i. **Name of the area:** Satna (Madhya Pradesh), Chanderia (Rajasthan).
- ii. **Nature of operations:** Manufacture of cement and clinker: Satna, Chanderia.
Manufacture of steel castings: Satna.
- iii. **Water withdrawal, consumption and discharge in the following format:**

Parameter	FY 2022-23	FY 2021-22
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	85,833	52,567
(iv) Seawater / desalinated water	-	-
(v) Others	22,83,142	21,08,058
Total volume of water withdrawal (in kilolitres)	23,68,975	21,60,625
Total volume of water consumption (in kilolitres)	23,68,975	21,60,625
Water intensity per rupee of turnover (Water consumed / turnover)	61.07 MI/INR	64.39 MI/INR
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

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

Parameter	FY 2022-23	FY 2021-22
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
• No treatment	-	-
• with treatment – please specify level of treatment	-	-
(ii) To Groundwater		
• No treatment	-	-
• with treatment – please specify level of treatment	-	-
(iii) To Seawater		
• No treatment	-	-
• with treatment – please specify level of treatment	-	-
(iv) Sent to third parties		
• No treatment	-	-
• with treatment – please specify level of treatment	-	-
(v) Others		
• No treatment	-	-
• with treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? If yes, name of the external agency - **No**.

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

Parameter	Unit	FY 2022-23	FY 2021-22
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	BCL will explore scope of estimating Scope 3 emissions in the next financial year.	
Total Scope 3 emissions per rupee of Turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? If yes, name of the external agency - **No**.

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.

Not Applicable.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

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:

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1.	Energy conservation initiatives at Raebareli Cement Works	<ul style="list-style-type: none"> ● Installed Variable Frequency Drive. ● Compressed Air Power optimized. ● Optimization of Power Consumption of Fly Ash collection Unit at NTPC Unchahar. 	Saving of ₹ 53.5 Lakhs achieved.
2.	Energy conservation initiatives at Satna Cement Works	<ul style="list-style-type: none"> ● Upgradation of existing CM-1 & CM-1A BDC fan Slipring motor with Squirrel Cage Induction motor with VFD at SCW Mill House. 	Saving of ₹ 8.6 Lakhs achieved resulting from 1.74 Lakh units saved.
		<ul style="list-style-type: none"> ● Installation of Capacitor bank to improve power factor. 	Saving of ₹ 22 Lakhs achieved resulting from improving power factor to more than 0.995.
		<ul style="list-style-type: none"> ● Replacement of Turbine rotor with new upgraded design rotor. 	When 27 MW TPP operates at 25MW load, steam consumption reduced at from 4.36 Kg/kwh to 4.22 Kg/kwh & saved 16-17 MT/day coal.
3.	Energy conservation initiatives at Durgapur Cement Works (DCW)	<ul style="list-style-type: none"> ● Installation of VFD at packer. ● Installation of AIRTRON Energy saver Controller at DHTC CCR, Server Room, Weigh Feeder and DCW MCC-3&4. ● Packer idle run arrested. 	Saving of 56.4 KW achieved.
4.	Energy conservation initiatives at Chanderia Cement Works (CCW) and New Chanderia Cement Works (NCCW)	<ul style="list-style-type: none"> ● Modification in Cooler hood and TAD to solve the problem of dust falling from CCW TAD bend and for saving in specific energy consumption. 	After this modification saving in specific heat consumption would be 5 - 8 kCal/kg of clinker.
		<ul style="list-style-type: none"> ● Direct feeding of crushed limestone from Crusher to OLBC. 	The new circuit bypassing the old system of crushed limestone pile formation and reclamation will result in cost saving of ₹ 2.43/T.
		<ul style="list-style-type: none"> ● Installation of system for clinker transport from CCW to BCW. 	Commissioning of this system will result in reduction in material transportation costs and improvement in environment.
		<ul style="list-style-type: none"> ● Installation of system for fine coal transfer from NCCW to CCW Plant. 	After this system is taken in circuit, there will be reduction in specific power consumption in coal grinding at CCW Plant.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
5.	Enhancing use of green power in operations	<ul style="list-style-type: none"> Installation of additional 5 (3 + 2) MW Solar Plant. Installation of new 1 MW Solar Power Plant at Chanderia. 	Reduction in fossil fuel consumption.
		<ul style="list-style-type: none"> Liquid Waste Fuel Firing to Calciner at Chanderia. 	In-house system similar to CCW Plant has been installed in NCCW Plant for firing liquid waste to calciner and trial taken. Installation of shed for both liquid firing pump and extension of solid AFR shed work is in progress.
		<ul style="list-style-type: none"> Up-gradation of solid AFR feeding system at Chanderia. 	Achieve TSR of 15%.
6.	Expansion & Modernization including Plant Optimization and Infrastructure development at Chanderia	<ul style="list-style-type: none"> Replacement of two AFBC boilers with CFBC boilers at 27 MW CPP. 	<ul style="list-style-type: none"> Mitigation of latest emission norms (SO₂, NO_x, PM). Less Lol in the fly-ash. High degree of fuel flexibility based on higher GCV. Reduction of plant heat rate. Higher boiler efficiency. Low generation cost.
		<ul style="list-style-type: none"> Installation of system for fly ash feeding in CM-1 at CCW. 	This system will result in improvement in fly ash usage percentage in cement grinding thereby decreasing the pressure on fly-ash sourcing which is becoming costlier and challenging day-by-day.
7.	Energy conservation measures at Jute division	<ul style="list-style-type: none"> Replacement of 6 nos Twisting Machines old motors of 22.4 kw each with energy efficient motor of 14.9kw each. Replacement of 12 nos Spinning Machines old motors of 18.7 kw each with energy efficient motor of 14.9kw each. Replacement of 4 nos Tubewell pump motors of 14.9 kw each with energy efficient motor of 9.3 kw each. 	Reduction in energy consumption.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

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

The Company's Business Continuity Plan (BCP) is an essential part of risk management strategy which includes contingent planning for human resources, assets & business processes, natural disasters—weather-related events, flood, fire, cyber and virtual attacks, operations risks, supply chain risks, finance, health and safety, among others and any other aspects that could be affected by downtime or failure. The Company captures these risks as part of the risk identification and mitigation process and considers the impact thereof while making business decisions.

BCP includes a detailed step-by-step guide that outlines:

- the specific response
- the responsible people for the response
- key responsibilities
- timelines that highlight when the responses are to be executed

The Company has also developed site specific emergency plan with disaster management plan, which streamlines procedures to timely contain the incident, minimize casualties and prevent further injuries in the occurrence of any flood, cyclone, earthquake or fire hazard along with individual roles and responsibilities.

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?

The Company recognizes the environmental risks associated with its product and value chain of the entity. Company ensures value chain adheres to applicable environmental permissions (Consents for activity and PUC for logistics partners). To mitigate these risks the Company invests on the latest technologies and innovations. It has made concerted efforts towards enhancing the proportion of blended cements, which comprise more than 90% of the product portfolio. The Company has also invested on ILMS, an inhouse management software that defines the optimized way for movement of products to customers by reducing the empty mile runs of vehicles by connecting the nearest vehicle for transport and movement. This software has helped BCL to optimize its fleet management and increase competency for syncing the availability of trucks in line with orders.

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

The Company has not undertaken any physical assessment of the value Chain partners. However, the Company ensures 100% value chain members adhere to applicable environmental permissions.

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.

BCL is part of the following 9 associations listed below.

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Indian Chamber of Commerce	National
2	Global Cement and Concrete Association	National
3	Cement Manufacturers Association	National
4	Coal Consumers Association of India	National
5	Confederation of Indian Industry	National
6	National Safety Council	National
7	Indian Jute Mills Association	National
8	India Jute Industries Research Association	National
9	Jute Products Development & Export Promotion Council	National

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

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
Not Applicable		

LEADERSHIP INDICATORS

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

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

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.
ESSENTIAL INDICATORS

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

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
The Company was not mandated to undertake Social Impact Assessments (SIA) for any site during the F.Y. 2022-23.					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in `)
The Company has no ongoing Rehabilitation and Resettlement (R&R) at any site.						

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

The Company aims to support underprivileged communities through its CSR initiatives, in a way that is both considerate and effective, with the goal of improving their quality of life. The Company's employees involved in CSR activities interact with the community to ensure seamless implementation of the CSR programmes and listen to any concerns as a result of any shortfall in execution or negative impacts of the operations. The CSR committee of BCL closely monitors the implementation process and ensures that any concerns raised by community members are promptly resolved.

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

	FY 2022-23	FY 2021-22
Directly sourced from MSMEs/ small producers	4.95%	4.87%
Sourced directly from within the district and neighbouring districts	25.97%	35.00%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

LEADERSHIP INDICATORS

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (in ₹)
1	Bihar	Gaya	2,10,000

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?

Not Applicable.

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

Not Applicable.

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

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

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

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)
6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	Theme: Healthcare, Hygiene & Sanitation A- Mother & Child Health (ANKURAM) B- Free Health check-up camps (AROGYA)	26,734	100%
2	Theme: Promote Education (Shikshya Saarathi) A- Support Government Schools B- Running free primary school for under privileged	15,730	90%
3	Theme: Livelihood & Women Empowerment (Samridhhi) A- Farm & Non-farm based livelihood programme B- SHG Development Programme	3,429	100%
4	Theme: Vocational Training (Saksham) A- Skill based training programme B- Enterprise development	362	100%
5	Theme: Environment & Energy A- Promote renewable energy/ social forestry (HARIT URJJAA) B- Watershed Activities (JAL- DHAARA)	30,000	90%
6	Theme: Rural Infra Development A- Community Infra-Development	23,926	90%

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

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

Customers have multiple options for raising complaints based on convenience and from the comfort of their home and offices. These include toll free number, emails, social media, website and registering complaint to the technical services team. The complaints received are dealt jointly by the Sales and the Technical team of the respective divisions through a detailed investigation process. The Company's cement division is in the process of integrating the C4C-CRM Application for an effective oversight of the complaint handling and management process.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100% of the Company's products conform to the applicable statutory parameters.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2022-23			FY 2021-22		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	-	-	None	-	-	None
Advertising	-	-	None	-	-	None
Cyber-security	-	-	None	-	-	None
Delivery of essential services	-	-	None	-	-	None
Restrictive Trade Practices	-	-	None	-	-	None
Unfair Trade Practices	-	-	None	-	-	None
Others	276	5	None	193	-	None

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

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

	Number	Reasons for recall
Voluntary recalls	-	Not Applicable
Forced recalls	-	Not Applicable

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

Yes, the Company has a cyber security framework in place and has put in mechanisms for tackling and mitigation of cyber risks and data privacy threats. The framework is crucial in safeguarding the business processes against potential security breaches and preventing any misuse of customer data.

The IT Head assures that IT security processes and systems are implemented effectively by educating the staff on a regular basis via email about the risks posed by cyber incidents and the steps that can be taken to mitigate them. Annually, BCL conducts a vulnerability assessment on all the critical assets and on a recurring basis, a third party audits our system effectiveness, processes, maturity and practices to ensure their efficiency.

BCL's privacy policy available on www.birlacorporation.com/privacy-policy.html outlines processes to manage safe data collection, processing and storage management for ensuring no leakage of information, access to third parties, unauthorized access or loss of any information or stored data.

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.

The Company has observed no such instances in the reporting year 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.

LEADERSHIP INDICATORS

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

The Company communicates its product offerings through advertisements, product launches, promotional features on social media and awareness campaigns. The Company's cement division leverages various in-house digital platforms such as:

- **Mr. Perfect:** AI powered virtual assistant where customers can come and interact with the Company to find detailed information about products and services.
- **Armaan Nirman:** An influencer App to order product and get different offer benefits.
- **Akanksha:** Loyalty programme for engineers and architect.

The details about these products are also available at the website at <https://www.birlacorporation.com/index.html>.

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

- Promotion of good construction practices and good product usage during meetings.
- Skill building workshops for masons, contractors.
- Mobile concrete lab testing services for concrete testing.
- Good construction practices development available on YouTube, website etc.
- Site services to educate customers on right construction methodologies and practices.
- Sharing of third-party test reports (if required) with customers and influencers.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT 2022-2023 (Contd.)

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

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

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

Yes, the Company ensures product packaging and information are as per the BIS regulations.

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, the Company engages with customers through various platforms including social campaigns and loyalty programs to understand their requirements and tailor our products as per their needs. Brand Equity Surveys are conducted periodically to gauge the health of its brand to proactively increase customer satisfaction level.

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: Not Applicable

-----End of Report-----