



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

### Section A: General Disclosures

#### I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	L26942TG1981PLC002887
2. Name of the Listed Entity	Sagar Cements Limited
3. Year of incorporation	15.01.1981
4. Registered office address	Plot No. 111, Road No. 10 Jubilee Hills, Hyderabad - 500 033
5. Corporate address	Plot No. 111, Road No. 10 Jubilee Hills, Hyderabad - 500 033
6. E-mail	<a href="mailto:info@sagarcements.in">info@sagarcements.in</a>
7. Telephone	040 - 23351571
8. Website	<a href="http://www.sagarcements.in">www.sagarcements.in</a>
9. Financial year for which reporting is being done	2024-25
10. Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11. Paid-up Capital	₹ 26,14,15,096

#### 12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report

Name: Shri. O. Anji Reddy, Chief Sustainability Officer

Telephone: 040 23351571

E-mail: [anjireddy@sagarcements.in](mailto:anjireddy@sagarcements.in)

#### 13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).

The disclosures under this report have been made on a consolidated basis, including Sagar Cements Limited and its subsidiaries, Sagar Cements (M) Private Limited and Andhra Cements Limited.

#### 14. Name of assessment or assurance provider

TUV India Ltd.

#### 15. Type of assessment or assurance obtained

“Limited” Assurance has been obtained from an Independent Third Party - TUV India Ltd. conducted in accordance with ISAE 3000(revised) standards.

### II. Products/services

#### 16 Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing and Sale of Clinker & Cement	Manufacturing and Sale of Clinker & Cement	99

#### RESTATEMENT

BRSR GD 20 - The last year figure for Workers Permanent is 0 and Total Employees Permanent - 1189

BRSR P2-EI-1 - The last year figure for CAPEX is shown as NIL while the actual figure is ₹ 291.24 lakhs.



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

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

S. No.	Product/Service	NIC Code	% of total Turnover contribute
1	Sale of Cement & Clinker	2,394	99
2	Sale of Power	2,710	1

\*As per the National Industrial Classification – Ministry of Statistics and Programme implementation

### III. Operations

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

Location	Number of plants	Number of offices	Total
National	6	12	17
International	0	0	0

\*Including Subsidiary Plants

### IV. Employees

#### 20 Details as at the end of Financial Year 2025:

##### a. Employees and workers (including differently abled):

S. No.	Particulars	Employees and workers				
		Employees				
		Total (A)	Male		Female	
No. (B)	% (B/A)		No. (C)	% (C/A)		
1	Permanent (D)	1,202	1,179	98	23	2
2	Other than Permanent (E)	2,475	2,382	96	93	4
<b>3</b>	<b>Total employees (D + E)</b>	<b>3,677</b>	<b>3,561</b>	<b>97</b>	<b>116</b>	<b>3</b>
	<b>Workers</b>					
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (G)	0	0	0	0	0
<b>6</b>	<b>Total workers (F + G)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note: We have only two types of employment - Employees (on roll) and contract workers employed at our facilities.

### 19 Markets served by the entity:

#### a. Number of locations

Locations	Number
National (No. of States)	10
International (No. of Countries)	Nil

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

Nil

#### c. A brief on types of customers

Dealers, Government departments, Institutional customers and retail customers/end users, Real Estate Developers; Infrastructure Companies; Institutional Buyers.



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

### b. Differently abled Employees and workers:

S. No.	Particulars	Differently Abled Employees				
		Total (A)	No. (B)	% (B/A)	No. (C)	% (C/A)
1	Permanent (D)	0	0	0	0	0
2	Other than Permanent (E)	0	0	0	0	0
<b>3</b>	<b>Total employees (D + E)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Differently Abled Worker</b>					
4	Permanent (F)	0	0	0	0	0
5	Other than Permanent (G)	0	0	0	0	0
<b>6</b>	<b>Total workers (F + G)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	9	3	33.3
Key Management Personnel	3	0	0

### 22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

Particulars	Turnover of permanent employees			Turnover rate (%) in current FY2023-24			Turnover rate in current FY 2022-23		
	Male	Female	Total %	Male	Female	Total %	Male	Female	Total %
Permanent Employees	1,179	23	14.27	1,077	17		926	10	
<b>Permanent Workers</b>	<b>2,382</b>	<b>93</b>	<b>28.45</b>	<b>95</b>	<b>0</b>	<b>15.84</b>	<b>104</b>	<b>0</b>	<b>16.53</b>

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

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

S.no	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/ Subsidiary/Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/ No)
1	Andhra Cements Limited	Subsidiary	90	Yes
2	Sagar Cements (M) Private Limited	Subsidiary	65	Yes

#### RESTATEMENT

BRSR GD 20 - The last year figure for Workers Permanent is 0 and Total Employees Permanent - 1189  
BRSR P2-EI-1 - The last year figure for CAPEX is shown as NIL while the actual figure is ₹ 291.24 lakhs.



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

### VI. CSR Details

24. (i). Whether CSR is applicable as per section 135 of Companies Act, 2013:  
Yes, on Standalone basis.
- (ii). Turnover (in ₹)  
₹ 1,56,664 Lakhs (Standalone Turnover)
- (iii). Net worth (in ₹)  
₹ 1,61,136 Lakhs (Standalone Net Worth)

### VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redressal policy)	FY 2024-25			FY 2023-24		
		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	0	0	Nil	0	0	0
Investors (other than shareholders)	Yes	0	0	Nil	0	0	0
Shareholders	Yes	122	0	Nil	189	2	2
Employees and workers	Yes	0	0	Nil	0	0	0
Customers	Yes	0	0	Nil	0	0	0
Value Chain Partners	Yes	0	0	Nil	0	0	0
Other (please specify)	NA	0	0	Nil	0	0	0

Weblink for grievance redressal policy : [https://sagarcements.in/wp-content/uploads/2020/08/Sagar-Cements\\_Other-Corporate-Policies.pdf](https://sagarcements.in/wp-content/uploads/2020/08/Sagar-Cements_Other-Corporate-Policies.pdf)



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Waste Management and Circular Economy	Opportunity	Waste management is a critical issue and moving towards a circular economy can be an alternative, it is important to continue innovating processes to materialise its vision of scaling up the recycling of its materials and maximising circularity including across the value chain.	Sagar Cements Limited (SGC) is committed to adhering to environmentally friendly and sustainable operations by practicing circular economy.  Circular economy offers great opportunity to lower the use of limestone, fossil fuel and clinker in cement production and reduces the emission of GHG. The Company is investing heavily in using waste from operations to convert into energy and reduce the emissions.	Positive
2	Health and Safety	Risk	Employee health and safety is a non-negotiable aspect to ensure that human capital is provided with a working environment that places utmost emphasis on their mental and physical well-being.	Safety and operational risk management framework continues to play a pivotal role. Company has devised ways to review and audit the facilities periodically through virtual and physical means.	Negative
3	Governance and ethics	Opportunity	Strong ethics and transparent governance system acts as guiding pillar for business and supports growth and development.	Increased transparency in disclosures and data and Strengthening relationship with Stakeholders.	Positive
4	Climate Change	Risk	With the increasing awareness around climate change, it is crucial for the company to address the challenges by taking conscious efforts to ensure that the Company continues to respond to the issue and develop a pathway to decarbonise its operations.	Addressing climate change through energy transition is a strategic focus of the company's business and continuity plans. Sagar Cements Limited aims to attain Net Carbon Zero target, going beyond compliance requirements and business imperatives.	Negative
5	Water and Effluent Management	Opportunity	Water shortage and availability can hamper operations and business continuity. Due to stringent norms related to water discharge, water treatment cost is bound to increase manifold.	Company has undertaken initiatives and steps or Company has undertaken initiatives towards rain water harvesting and monitoring water usage on regular basis. Also efforts are made by the company to convert the waste heat to usable waste and also recycling and reuse of waste water.	Negative
6	Global regulation on curbing Green House Gases Emission	Risk	Limestone is the main input for cement manufacturing and requires fossil fuel for burning the limestone. This process releases CO <sub>2</sub> during calcination of limestone and combustion of fuel. This could contribute to global warming and impact business continuity or cause disruption.	To mitigate the risk, the Company has set voluntary targets to reduce emissions. The Company is taking initiatives such as energy transition to renewables, increasing the waste heat recovery systems, increase in green product portfolio and use of alternative fuels and raw materials.  The Company is also exploring innovative technologies to reduce the emissions.	Negative



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

### Section B: Management and Process Disclosures

Sr. No.	Disclosure Question	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>										
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	No	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
	c. Web Link of the Policies, if available	<a href="https://sagarcements.in/wp-content/uploads/2020/08/Sagar-Cements_Other-Corporate-Policies.pdf">https://sagarcements.in/wp-content/uploads/2020/08/Sagar-Cements_Other-Corporate-Policies.pdf</a>								
2	Whether the entity has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	NA	Yes	Yes
4	Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	<ul style="list-style-type: none"> <li>◆ Earned an ISO 14001:2015 and ISO 50001:2018 certification</li> <li>◆ Compliant with ISO 26000 standards</li> <li>◆ Blended cements from all plants certified as Green Pro in 2019</li> <li>◆ Committed to SBTi to reduce emissions, aligned with the 1.5 °C goal</li> <li>◆ Bayyavaram Plant received the GreenCo. Platinum Certificate award by CII for best practices</li> <li>◆ Gudipadu and Mattampally Plants received Green Co Gold Certificate award by CII for best practices</li> <li>◆ Certified for ISO 9001:2015 and ISO 45001:2018 management system standards.</li> <li>◆ Mattampally and Bayyavaram unit Laboratories are accredited with NABL certifications</li> </ul>								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.									
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.									
<b>Governance, leadership and oversight</b>										
7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)									
	Please refer to MD and JMD message on Page No.16									
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).									
	Shri. S Sreekanth Reddy, Joint Managing Director									
9	Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes/No). If yes, provide details									
	Yes, Committee consists of Joint Managing Director as Chairman along with other functional heads									



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

10 Details of Review of NGRBCs by the Company:	Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Subject for Review</b> Performance against above policies and follow up action Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Committees of Board								
<b>Subject for Review</b> Performance against above policies and follow up action Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Committees of Board								
11 Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency. Yes or No (If Yes), Name of agency NO	Annually								
12 If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated: <b>Questions</b> The entity does not consider the Principles material to its business (Yes/No) The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) The entity does not have the financial or/human and technical resources available for the task (Yes/No) It is planned to be done in the next financial year (Yes/No) Any other reason (please specify)	Not applicable								



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

### SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

##### Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	Nil	Nil	Nil
Key Managerial Personnel	Nil	Nil	Nil
Employees other than BoD and KMPs Workers	1,049	Soft and Technical Skill Development and Safety	67

We are in the process of developing and rolling out training and awareness programmes aligned with the Principles. The implementation is currently underway and the programmes are finalised and will be delivered.

- 2 Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

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

	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	Nil	Nil	No
Punishment	Nil	Nil	Nil	No

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
NA	NA

- 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.

SCL is committed to conducting business in an ethical and honest manner and is committed to formulating, implementing, and enforcing systems to prevent corruption at every level.

Web link to the policy mentioned below:

Weblink - [https://sagarcements.in/wp-content/uploads/2020/08/Sagar-Cements\\_Other-Corporate-Policies.pdf](https://sagarcements.in/wp-content/uploads/2020/08/Sagar-Cements_Other-Corporate-Policies.pdf)

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

	FY 2024-25	FY 2023-24
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

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

	FY 2024-25		FY 2023-24	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	Nil	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	Nil	Nil	-

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

Not applicable

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

	FY 2024-25	FY 2023-24
Number of days of account payables	104	76

### 9 Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	32.65%	26.26%
	b. Number of trading houses where purchases are made from	1,103	1,881
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	68.92%	32.74%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	48%	55%
	b. Number of dealers/distributors to whom sales are made	2,474	3,055
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	16%	16%
Share of RPTs in	a. Purchases (Purchases with related parties/Total Purchases)	5.75%	6.05%

Parameter	Metrics	FY 2024-25	FY 2023-24
	b. Sales (Sales to related parties/Total Sales)	Nil	Nil
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	19%	Nil
	d. Investments (Investments in related parties/Total Investments made)	Nil	Nil

### Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
Nil	Nil	Nil

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

A conflict of interest situation would be deemed to have arisen, when an individual's interest is perceived to be inconsistent with or is in conflict with the business interest of the Company. One should avoid such conflict of interest with the Company. However, in case such a situation arises, he shall, on becoming aware of the same, make full and true disclosure of all facts and circumstances thereof to the Company. Some of the situations wherein a conflict of interest may be deemed to have arisen are elucidated below:

- Pecuniary benefit: Where one's conduct is likely to confer a pecuniary benefit to oneself or in favour of any relative(s) or in favour of any company, body corporate or firm where one or one's relative is an employee, member, director or partner.
- Related Party Transactions: Where one enters into transaction(s)/arrangement(s) (directly or indirectly through relatives) with companies, bodies corporate or firms, for personal gain, which may conflict with the business interest of the Company.
- Corporate Opportunities: Where one uses and/or exploits for personal gain, opportunities that rightly belong to the Company or are discovered through the use of one's position or through the Company's image, property or information.
- Outside directorships: It is a conflict of interest to serve as a director of any company that competes with the Company. Directors/Senior Management must first obtain approval from the Company's Board/Managing Director before accepting a directorship.



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

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

#### Essential Indicators

- 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 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
R&D	₹ 92.04 Lakhs	₹ 90 Lakhs	
Capex	₹ 426.52 Lakhs	₹ 291.24 Lakhs	

#### 2 Details on Sustainable Sourcing

- Does the entity have procedures in place for sustainable sourcing?*

We are committed to raising the standards in our industry by working with our suppliers to improve their environmental and social performance. We choose suppliers who share our values, building long term partnerships. Our work is focused on our production supply chain, where we have the biggest impact. Suppliers who work within legal requirements, and care for people and society are our preferred partners.

With a view to drive the sustainability efforts within our supply chain, we have developed a responsible supply chain framework for our suppliers. The framework specifies our responsible supply chain objectives, the steps to evaluate suppliers and process for providing action plan for improvement. The framework guides us to ensure sustainable procurement practices.

We have also developed a supplier self-assessment questionnaire for scoring the suppliers ESG efforts. Every year, we will evaluate our critical suppliers based on the environmental, social criteria. We are providing corrective measures and action plan to the suppliers based on their assessment. We will start with the evaluation process in the coming year.

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

Not assessed

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

- Plastics (including packaging)
- E-waste
- Hazardous waste
- other waste.

The Company aims to follow circular economy model in the manufacturing and end use stage of the product lifecycle.

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

Yes, the waste collection plan is in line with the EPR plan submitted to Pollution control Board.

#### Leadership Indicators

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

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective/ Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
2394	Cement and Clinker	100	Mattampally Plant	Yes	Yes



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

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
Cement and Clinker	Energy intensive process - Rising GHG emissions Acidification Terrestrial Ecotoxicity Fossil Fuel Scarcity	i) Increasing Share of Renewable Energy (Non-Fossil Fuel Energy) ii) Energy Efficiency iii) Increasing Manufacturing of PPC iv) Increasing RE share & Improving Energy Efficiency v) Thermal Energy Efficiency vi) Alternative Fuels & Raw Materials vii) Advance Technology utilisation for GHG reduction

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 2024-25	FY 2023-24
Fly Ash, Belts, Tyres,Waste Oil	19%	78%

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 2024-25			FY 2023-24		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	3,908	0	0	0

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

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



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

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

#### Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	1,179	1,179	100	1,179	100	0	0	0	0	0	0
Female	23	23	100	23	100	23	100	0	0	0	0
<b>Total</b>	<b>1,202</b>	<b>1,202</b>	<b>100</b>	<b>1,202</b>	<b>100</b>	<b>23</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other than Permanent employees											
Male	Nil										
Female	Nil										
<b>Total</b>	Nil										

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other than Permanent Workers											
Male	2,382	0	0	2,382	100	0	0	0	0	0	0
Female	93	0	0	93	100	0	0	0	0	0	0
<b>Total</b>	<b>2,475</b>	<b>0</b>	<b>0</b>	<b>2,475</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Category	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	0.26%	0.13%



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

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

Benefits	FY 2024-25			FY 2023-24		
	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%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	100%	100%	Yes	100%	0.07%	Yes
Others – please specify	Nil	Nil%	Nil	Nil	Nil%	Nil

### 3 Accessibility of workplaces

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

Yes

### 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

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	Not applicable	Not applicable	Not applicable	Not applicable
Female	Not applicable	Not applicable	Not applicable	Not applicable
<b>Total</b>	<b>Not applicable</b>	<b>Not applicable</b>	<b>Not applicable</b>	<b>Not applicable</b>

Note: Return to work and Retention rate for our employees is not applicable, since none of the employees have availed parental leave during past three years.

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

	Yes/No	(If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes	Through one to one interaction and conducting group meetings
Other than Permanent Worker		
Permanent Employees		
Other than Permanent Employees		





## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

### 10 Health and safety management system:

- Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage such system?  
Yes. Total work force covered.
- What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?  
Regular safety drills are being conducted
- Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)  
Yes
- Do the employees/worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)  
Yes

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

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.31	0
	Workers	0	1
Total recordable work-related injuries	Employees	117	5
	Workers	0	86
No. of fatalities	Employees	0	1
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	1
	Workers	0	10

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

Ensuring the safety and health of the workforce has been and will continue to be of paramount importance for Sagar Cements Limited. The workforce undergoes an induction before starting work so that they are familiarised with the work processes, safety rules and also the hazards and the related controls in their respective tasks. Company has established a robust process for hazard identification and risk assessment for tasks that may pose a risk, and puts in place control measures to mitigate the identified risks. The workforce is continuously involved in analysis of workplace conditions in an effort to identify and eliminate potential or existing hazards, this ensures they are aware of the hazards for each job and process and the role that they have in controlling the hazard.

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

	FY 2024-25			FY 2023-24		
	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	0	0	0	0	0	0
Health & Safety	0	0	0	0	0	0

### 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	Nil
Working Conditions	Nil

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

Nil



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

### Leadership Indicators

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

Yes, Group Insurance Cover

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

Verification of records done at regular intervals for all value chain partners

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

	Total no. of affected employees/worker		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	0	0	0	0
Workers	0	0	0	0

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

No

5 Details on assessment of value chain partners

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

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.

Annual Health check-up is conducted for all the employees and workers and based on the outcome, necessary support is provided to address the same.



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

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

#### Essential Indicators

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

At Sagar Cements Limited, we believe that our responsibility as a responsible cement manufacturer goes beyond delivering quality products to our customers. We understand the importance of creating a sustainable future for all and strive to build meaningful connections with our major stakeholders employees, suppliers, customers, regulators, investors, and the communities we operate in. We actively seek input and feedback from our stakeholders through various channels, allowing us to understand their perspectives and incorporate their valuable suggestions.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/Half yearly/Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	Yes	Internal communication Platforms, Meetings, Notice Board, E-mail	Daily	Employee engagement is an on-going exercise conducted throughout the year.
Customers	Yes	Website, E-mails, Pamphlets, Advertisement, Surveys and Grievance Redressal	As and when required	Product Review, Customer satisfaction, feedback, understanding client, business and industry challenges and grievances
Investors and Shareholders	No	General Meetings, Investor Meetings, Annual reports and website	Annually and as and when required	To keep investors and shareholders updated about the organisations performance and other corporate developments and Understanding their expectations
Suppliers and contractors	No	Meetings, feedback and grievance systems	As and when required	Adaptation of procurement processes to environmental, economic and ethical requirements and Adherence to the Supplier code of conduct, and long-term business relationships.
Government and Regulators	No	Regulatory filings, Website, etc.	As and when required	Good governance practice; community engagement; regulatory compliance; environmental initiatives
Community	Yes	Website, Surveys and one on one meetings	Annually/Half yearly/Quarterly/ as and when required	To understand community needs, implementation of CSR, etc

#### 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.

The Board and relevant Committees are briefed about the interactions with the stakeholders and action implemented.

- 2 Yes, Our entity uses stakeholder consultation to identify and manage environmental and social topics. Inputs from stakeholders are gathered through surveys, followed by response analysis to identify key concerns. These insights are aligned with business goals via stakeholder mapping and used to create a materiality matrix We engage senior management for input on business risks and opportunities.
- 3 Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalised stakeholder groups.



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

### PRINCIPLE 5 Businesses should respect and promote human rights

The company's approach towards the principle or rationale is to be mentioned here.

#### Essential Indicators

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

	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	1,202	0	0	1,094	0	0
Other than permanent	0	0	0	0	0	0
<b>Total Employees</b>	<b>1,202</b>	<b>0</b>	<b>0</b>	<b>1,094</b>	<b>0</b>	<b>0</b>
<b>Workers</b>						
Permanent	0	0	0	0	0	0
Other than permanent	2,475	0	0	0	0	0
<b>Total Workers</b>	<b>2,475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Category	FY 2024-25					FY 2023-24				
	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)
<b>Employees</b>										
<b>Permanent</b>	1,202	0	0	1,202	100	1,094	0	0	1,094	100
Male	1,179	0	0	1,179	100	1,077	0	0	1,077	100
Female	23	0	0	23	100	17	0	0	17	100
<b>Other than Permanent</b>	0	0	0	0	0	0	0	0	0	0
Male	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
<b>Workers</b>										
<b>Permanent</b>	0	0	0	0	0	95	0	0	95	100
Male	0	0	0	0	0	95	0	0	95	100
Female	0	0	0	0	0	0	0	0	0	0
<b>Other than Permanent</b>	2,475	0	0	2,475	100	2,202	0	0	2,202	100
Male	2,382	0	0	2,382	100	2,107	1,453	68.96	654	31.03
Female	93	0	0	93	100	95	95	100	0	0



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

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

#### a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)	Non-Executive Directors are not paid any remuneration, other than sitting fee			
Key Managerial Personnel	3	₹ 47.33 Lakhs	Nil	Nil
Employees other than BoD and KMP	1,174	₹ 5.85 Lakhs	23	₹ 6.61 Lakhs
Workers				

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

Category	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	1.85	1.00

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

Yes

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

Workmen Grievance Redressal Committee addresses the complaints, if any, on case to case basis.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	0	0	0	0
Discrimination at workplace	0	0	0	0	0	0
Child Labour	0	0	0	0	0	0
Forced Labour/Involuntary Labour	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other human rights related issues	0	0	0	0	0	0



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

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

	FY 2024-25	FY 2023-24
Total Complaints Data Needed under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	0	0
Complaints on POSH upheld	0	0

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

Workmen Grievance Redressal Committee addresses the complaints, if any, on case to case basis.

Sagar Cements is an equal opportunity employer and promotes equality and diversity amongst employees. There were no reported incidents of discrimination in the reporting period.

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

Yes

### 10 Assessments for the year:

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

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

NA

### Leadership Indicators

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

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

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?

4 Details on assessment of value chain partners:

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

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

NA



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

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

#### Essential Indicators

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

Parameter	FY 2024-25	FY 2023-24
<b>From renewable sources</b>		
Total electricity consumption (A)	62,075 MWh/223.47TJ	52,584 MWh/189.30 TJ
Total fuel consumption (B)	265.86 TJ	70.08 TJ
Energy consumption through other sources (C)	0	0
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>489.33 TJ</b>	<b>259.38 TJ</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	3,73,404 MWh/1344.25 TJ	4,07,940 MWh/1,468.58 TJ
Total fuel consumption (E)	12,951.23 TJ	13,483.55 TJ
Energy consumption through other sources (F)	0	0
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>14,295.48 TJ</b>	<b>14,952.13 TJ</b>
<b>Total energy consumed (A+B+C+D+E+F)</b>	<b>14,784.81 TJ</b>	<b>15,211.51 TJ</b>
<b>Energy intensity per rupee of turnover</b> (Total energy consumed/Revenue from operations)	0.65 TJ/Million (₹)	0.61 TJ/Million (₹)
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP)	Nil	Nil
Energy intensity in terms of physical output	0.00254 TJ/ton cementitious	0.00262 TJ/ton cementitious
Energy intensity (optional) – the relevant metric may be selected by the entity	722 Kcal/kg of Clinker	726 Kcal/kg of Clinker
Source of emission factor		
PPP Conversion Factor used	Nil	Nil
Source of the PPP Conversion Factor		
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency	Yes. Assured by TUV India PVT. LTD. (External Agency).	Yes. Assured by TUV India PVT. LTD. (External Agency).

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

Designated consumers under PAT Scheme of Government of India:

- 1 Mattampally Plant: Target well below 0.0914 TOE/ton of product, Achieved 0.0857 TOE/ton of product.
- 2 Gudipadu Plant: Target well below 0.1241 TOE/ton of product, Achieved 0.0911 TOE/ton of product.
- 3 Bayyavaram comes under PAT scheme, Target not yet set by PAT scheme of GOI



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

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

Parameter	FY 2024-25	FY 2023-24
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	6,55,048	6,30,198
(ii) Groundwater	3,43,840	2,43,714
(iii) Third party water	4,076	2,520
(iv) Seawater/desalinated water	Nil	Nil
(v) Others	Nil	Nil
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>10,02,964 KL</b>	<b>8,76,432</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>10,02,964 KL</b>	<b>8,76,432</b>
<b>Water intensity per rupee of turnover</b> (Water consumed/Revenue from operations)	44.43 KL/Million (₹)	35 KL/Million (₹)
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption/Revenue from operations adjusted for PPP)		
<b>Water intensity in terms of physical output</b>	172 L/ton cementitious	151 L/ton cementitious
<b>Water intensity</b> (optional) – the relevant metric may be selected by the entity		
Source of emission factor		
PPP Conversion Factor used		
Source of the PPP Conversion Factor		
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency	Yes. Assured by TUV India PVT. LTD. (External Agency).	Yes. Assured by TUV India PVT. LTD. (External Agency).

### 4 Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
No treatment	0	0
With Treatment – Please Specify Level of Treatment (Tertiary Treatment)	0	0
(v) Others	0	0
No treatment	0	0
With treatment – please specify level of treatment	0	0
<b>Total water discharged (in kilolitres)</b>	<b>0</b>	<b>0</b>
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency	Yes. Assured by TUV India PVT. LTD. (External Agency).	Yes. Assured by TUV India PVT. LTD. (External Agency).

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

Yes

The coverage is 100 %

- Boiler blowdown water is being used as makeup water for cooling tower
- STP treated reject water is reused in process
- Water treatment plant rejects after neutralisation are being used in the process and also for gardening



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx	Tonnes	8952	2,820
SOx	Tonnes	123	232
Particulate matter (PM)	Tonnes	260	198
Persistent organic pollutants (POP)	Units	Nil	Nil
Volatile organic compounds (VOC)	Units	Nil	Nil
Hazardous air pollutants (HAP)	Units	Nil	Nil
Others – please specify	Units	Nil	Nil
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		Yes. Assured by TUV India PVT. LTD. (External Agency).	Yes. Assured by TUV India PVT. LTD. (External Agency).

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	35,57,140	36,71,703
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	1,98,272	1,98,660
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	tCO <sub>2</sub> e/INR crores	1,663	1,545
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	tCO <sub>2</sub> e/USD		
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO <sub>2</sub> e/MT	0.645	0.666

\* The above details are excluding biomass emissions

Parameter	Please specify unit	FY 2024-25	FY 2023-24
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	tCO <sub>2</sub> e/employee	3,124	3,255
Source of emission factor		IPCC, India GHG Programme, Defra	IPCC, India GHG Programme, Defra
PPP Conversion Factor used			
Source of the PPP Conversion Factor			
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.		Yes. Assured by TUV India PVT. LTD. (External Agency).	Yes. Assured by TUV India PVT. LTD. (External Agency).

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

- 6 MW Solar power plant has been set up at Gudipadu
- 4.35 MW WHRS installation is started at Gudipadu
- 6 MW Solar power plant installation at ACL is under progress
- Bio-CBG project proposal is under deliberation
- New AF feeding system commissioned to enhance our TSR %.

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

Parameter	FY 2024-25	FY 2023-24
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	32.5	71
E-waste (B)	1.36	0.723
Bio-medical waste (C)	0.147	0.067
Construction and demolition waste (D)	0	0
Battery waste (E)	7.63	1.68
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	47.4	40.8
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	41,841	52,443
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>41,930</b>	<b>52,557</b>
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	1.86 MT/Million (₹)	2.09 MT/Million (₹)



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

Parameter	FY 2024-25	FY 2023-24
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/ Revenue from operations adjusted for PPP)		
Waste intensity in terms of physical output	0.0072 MT/Ton Cementitious	0.009 MT/Ton Cementitious
Waste intensity (optional) – the relevant metric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled*	2,921	3,635
(ii) Re-used	38,986	48,908
(iii) Other recovery operations	1.33	
<b>Total</b>	<b>41,908</b>	<b>52,543#</b>
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.096	8.07
(ii) Landfilling	0	0
(iii) Other disposal operations		0
<b>Total</b>	<b>0.096</b>	<b>8.07</b>
Source of emission factor		
PPP Conversion Factor used		
Source of the PPP Conversion Factor		
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.	Yes. Assured by TUV India PVT. LTD. (External Agency).	Yes. Assured by TUV India PVT. LTD. (External Agency).

\* Recycled : Given to third party recyclers

# The incinerated waste amount for the previous year includes hazardous waste that was reused in the kiln.

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

Chemical effluents lubricants reused as alternative fuel

Softener water reject being used as process water for cement process

Power plant reject water neutralisation being used for gardening after blending with harvested water

Power plant blow down water being used as make up water for cooling tower

Fly ash/bed ash are used as kiln fuels

Refractory bricks are used for construction purpose

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any
1	Mattampally, Telangana	Integrated Plant	Not Applicable, as the entity has no operations in/around ecologically sensitive areas.
2	Gudipadu, Andhra Pradesh	Integrated Plant	
3	Jeerabad, Madhya Pradesh	Integrated Plant	
4	Dachepalli, Andhra Pradesh	Integrated Plant	
5	Bayyavaram, Andhra Pradesh	Grinding Unit	
6	Jajpur, Odisha	Grinding Unit	

- 12 Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)
<b>EXPANSION OF CEMENT PLANT CAPACITY JEERABAD</b> SCMPL now proposes to increase clinker production capacity from 0.825 MTPA to 1.10 MTPA, Cement production from 0.95 MTPA to 1.5 MTPA by modernization and addition of Balancing Equipment & Strengthening of existing equipment.	EIA Notification 2006: 3 (b) Cement Plant	Yes (B.S. Envi -Tech (P) Ltd )	No
<b>Expansion of Cement Plant Capacity for Increase of Production Clinker: 2.0 to 2.31 MTPA Cement: 2.31 to 3.00 MTPA (OPC/PPC/PSC) Along with Installation of 8.5 MW Waste Heat Recovery Power Plant Dachepalli</b> ACL now plans to further increase clinker production capacity from 2.0 to 2.3L MTPA and cement production from 2.3L to 3.00 MTPA along with installation of 8.5 MW Waste Heat Recovery Based Power Plant (WHRB).	EIA Notification 2006: 3 (b) Cement Plant	Yes (B.S. Envi -Tech (P) Ltd)	No



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

13 Is the entity compliant with the applicable environmental law/regulations/guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Nil

### Leadership Indicators

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

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

- (i) Name of the area
- (ii) Nature of operations
- (iii) Water withdrawal, consumption and discharge in the following format:

None of our plants is in water stress area

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	4,73,554	5,11,841
Total Scope 3 emissions per rupee of turnover	tCO <sub>2</sub> e/INR crores	210	204
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	tCO <sub>2</sub> e/MT cement produced	0.083	0.093
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency		Yes. Assured by TUV India PVT. LTD. (External Agency).	Yes. Assured by TUV India PVT. LTD. (External Agency).

3 With respect to the ecologically sensitive areas Data Needed 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.

NA

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

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
	Construction of 6 stage preheater at ACL		Improving energy efficiency
	Installation of 6 MW solar at Gudipadu		GHG emissions are reduced
	AFR utilisation at Bayyavaram achieved 43%		GHG emissions are reduced
	Lime power is utilised as alternative cementitious material at Jajpur		Clinker substitute
	Copper slag is utilised as alternative raw material at Jeerabad		Increase in non- carbonated materials

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

At Sagar Cements, we have a risk management and business continuity process built on continuous risk assessment, mitigation, monitoring and reporting across the entire organisation. We ensure each business function is incorporates the findings from the risk management exercise into their business plan. This approach ensures that risk management is embedded within the organisation's day-today decision-making and long-term planning, making it an essential component of our strategic management process.

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

Nil

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

Nil

8 How many Green Credits have been generated or procured: Nil

- a. By the listed entity
- b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

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

#### Essential Indicators

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

5

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

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	National council of Cement and building materials (NCCBM)	National
2	Confederation of Indian Industries (CII)	National
3	Federation of Indian chambers of commerce and Industries (FICCI)	National
4	South India cement manufacturers Association (SICMA)	South Indian states
5	Global Cement and Concrete Association (GCCA)	International

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.

Nil

#### 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
			Nil		



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

### 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 FY 2025.

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	Relevant Web link
Nil						

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

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 INR)
Nil					

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

At Sagar Cements, we believe that the community next to our operations is important. Our administrative officers ensure that the Communities grievances are noted and resolved well within time.

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

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/small producers	18.11	6.4
Sourced directly from within the district and neighbouring districts	36.49	34

Note: 83.1% Input material is sourced from Local Indian Suppliers.

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

Location	FY 2024-25	FY 2023-24
Rural	147	230
Semi-urban	-	-
Urban	20	41
Metropolitant	13	50

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

#### Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
	Nil

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

S. No	State	Aspirational District	Amount spent (In INR)
1	Telangana	Nalgonda	₹174.38 lakhs

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

- 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
	Nil			

- 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
NA		

- 6 Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised group
1	Preventive health care, Safe drinking water, Training and education, Promotion of rural development and sports	1,80,277	100



## BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING FORMAT

### 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.

Complaints, if any, are being routed through local sales officers/e-mails and it is being addressed promptly to customers satisfaction

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

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

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

	FY 2024-25		Remarks	FY 2023-24		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	NA	Nil	Nil	NA
Advertising	Nil	Nil	NA	Nil	Nil	NA
Cyber-security	Nil	Nil	NA	Nil	Nil	NA
Delivery of essential services	Nil	Nil	NA	Nil	Nil	NA
Restrictive Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Unfair Trade Practices	Nil	Nil	NA	Nil	Nil	NA
Other	Nil	Nil	NA	Nil	Nil	NA

\* According to the Essential Service Maintenance Act of 1968, the products and services we provide are not covered under the 'essential service' definition.

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

	Number	Reasons for recall
Voluntary recalls	Nil	Na
Forced recalls	Nil	Na

- 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.

Our Company recognises the critical importance of safeguarding our information assets and systems from ever-evolving cyber threats. As a responsible corporate entity, we are committed to protecting the confidentiality, integrity, and availability of the data entrusted to us by our customers, partners, employees, and other stakeholders. To this end, we have voluntarily embarked on a comprehensive Cybersecurity programme aimed at identifying, assessing, and mitigating potential risks across our IT infrastructure and processes.

- 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.

NA

- 7 Provide the following information relating to data breaches:

- a. Number of instances of data breaches: **NA**
- b. Percentage of data breaches involving personally identifiable information of customer: **NA**
- c. Impact, if any, of the data breaches: **NA**

#### Leadership Indicators

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

www.sagarcements.in, In the cement manufacturing industry, no such confidential information is shared between the customer and the manufacturer as it's the same product which is supplied to all the customers without any change in its composition except the quantity as per the requirements of the customers.

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

By Conducting technical sessions and mason meets at regular intervals

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

Through Emails and one to one meeting

- 4 Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

The Company ensures ad accuracy per ASCI norms to provide correct information to customers.