



Birla Corporation Limited

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9th July, 2026

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai- 400 001

Scrip Code: 500335

National Stock Exchange of India Ltd.

'Exchange Plaza', C-1, Block G,

Bandra-Kurla Complex, Bandra (East)

Mumbai- 400 051

Scrip Symbol: BIRLACORPN

Dear Sir(s),

Sub: **Business Responsibility and Sustainability Report for the Financial Year 2025-26**

Pursuant to the provisions of Regulation 34(2)(f) 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 2025-26.

The BRSR forming part of the Annual Report is available on the website of the Company at <https://birlacorporation.com/annual-report.html>.

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	1919
4	Registered office address	9/1, R N Mukherjee Road, Birla Building, Kolkata 700 001
5	Corporate address	1, Shakespeare Sarani (2 nd 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	2025-26
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 - 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)	This report is prepared on a consolidated basis covering Birla Corporation Limited and its material wholly owned subsidiary RCCPL Private Limited, unless otherwise specified.
14	Name of assessment or assurance provider	Not Applicable
15	Type of assessment or assurance obtained	Not Applicable

II. PRODUCTS/SERVICES

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Cement and Clinker	94.84%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Cement and Clinker	2394	94.84%

III. OPERATIONS

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

S. No.	Location	Number of plants	Number of offices	Total
1	National	11	39*	50
2	International	0	0	0

* Including marketing offices

Business Responsibility & Sustainability Report (Contd.)

19. Markets served by the entity:**a. Number of locations**

S. No.	Locations	Number
1	National (No. of states)	20 states and 3 Union territories
2	International (No. of countries)	24*

* in respect of jute division

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

0.69%

c. A brief on types of customers

Birla Corporation Limited ("BCL or the Company") is primarily engaged in the manufacturing of cement and clinker as its core business activities. About 95% 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 Company, 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 24 countries.

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

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1	Permanent (D)	2488	2438	97.99%	50	2.01%
2	Other than Permanent (E)	1073	1058	98.60%	15	1.40%
3	Total employees (D + E)	3561	3496	98.17%	65	1.83%
WORKERS						
4	Permanent (F)	4412	4406	99.86%	6	0.14%
5	Other than Permanent (G)	10362	10279	99.20%	83	0.80%
6	Total workers (F + G)	14774	14685	99.40%	89	0.60%

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	100.00%	0	0.00%
2	Other than Permanent (E)	1	1	100.00%	0	0.00%
3	Total differently abled employees (D + E)	5	5	100.00%	0	0.00%
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	2	2	100.00%	0	0.00%
5	Other than Permanent (G)	9	9	100.00%	0	0.00%
6	Total differently abled workers (F + G)	11	11	100.00%	0	0.00%

Business Responsibility & Sustainability Report (Contd.)

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	2	33.33%
Key Management Personnel	3*	0	0.00%

Above table represents BCL's Board of Directors and Key Managerial Personnel as on 31st March, 2026.

* Includes Managing Director & Chief Executive Officer, Group Chief Financial Officer and Company Secretary.

22. Turnover rate for permanent employees and workers:

(Disclose trends for the past 3 years)

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	9.90%	8.51%	9.88%	11.43%	11.76%	11.44%	18.65%	14.29%	18.57%
Permanent Workers	1.08%	0.00%	1.08%	1.25%	0.00%	1.25%	1.86%	0.00%	1.86%

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	RCCPL Private Limited	Material wholly owned subsidiary	100%	Yes
2	Lok Cement Limited	Wholly owned subsidiary	100%	No
3	Birla Jute Supply Company Limited	Wholly owned subsidiary	100%	No
4	Budge Budge Floorcoverings Limited	Wholly owned subsidiary	100%	No
5	Birla Cement (Assam) Limited	Wholly owned subsidiary	100%	No
6	M.P. Birla Group Services Private Limited	Wholly owned subsidiary	100%	No
7	Talavadi Cements Limited	Subsidiary	98.01%	No
8	Utility Infrastructure & Works Private Limited	Step down wholly owned subsidiary	100%	No
9	SIMPL Mining & Infrastructure Limited (formerly known as Sanghi Infrastructure M.P. Limited)	Step down wholly owned subsidiary	100%	No
10	AAA Resources Private Limited	Step down wholly owned subsidiary	100%	No

VI. CSR DETAILS

24. i. Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)

Yes

ii. Turnover (in ₹)

9,655.61 crore

iii. Net worth (in ₹)

7,364.70 crore

Business Responsibility & Sustainability Report (Contd.)

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes https:// birlacorporation.com/ contact.html	0	0	None	0	0	None
Investors (other than shareholders)		0	0	None	0	0	None
Shareholders		6	0	None	7	2*	None
Employees and workers		101	0	None	94	0	None
Customers		294	0	None	991	0	None
Value Chain Partners		83	0	None	36	0	None

*The 2 pending grievances in FY 2024-25 was resolved in FY 2025-26.

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Energy and GHG Emissions	Risk and Opportunity	Mitigating the adverse impacts of climate change is essential for sustainable business growth through reduction in 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 ● Optimize fuel composition, along with the use of waste as alternative fuel 	Positive Implications
2	Air Quality	Risk	The Company prioritizes the protection of environment ensuring emissions are within permissible limits as prescribed by Pollution Control Board.	<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 (CAAQMS) installed 	Negative Implications

Business Responsibility & Sustainability Report (Contd.)

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)
3	Water Conservation	Opportunity	The Company recognizes rainwater harvesting as a key water conservation measure and actively promotes the capture, storage and utilization of rainwater to support sustainable water resource management.	-	Positive Implications
4	Circular economy	Opportunity	Circular economy approach provides an opportunity to lower the use of clinker in manufacturing of cement and thereby reducing associated carbon footprint.	-	Positive Implications
5	Materials management	Opportunity	Material management helps improve operational efficiency, optimize resource utilization, reduce waste generation, enhance performance and lower overall production costs.	-	Positive Implications
6	Climate Change	Opportunity	With increasing awareness of climate change, the consumer today is consciously shifting towards greener products. This brings an opportunity to reduce carbon footprint.	-	Positive Implications
7	Transport and Logistics	Opportunity	Building resilience in the supply chain is essential to address customer demands for low carbon and quality products through optimum use of vehicles and adoption of affordable and lower carbon alternatives.	-	Positive Implications
8	Talent management	Risk and Opportunity	The Company enhances employee capability by fostering an inclusive, competitive and growth-oriented workplace, thereby improving productivity, employee engagement and organizational effectiveness.	<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, Objectives and Key Results (OKRs) and recognitions 	Positive Implications

Business Responsibility & Sustainability Report (Contd.)

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)
9	Labour management	Risk and Opportunity	Timely and effective management of disputes of employees and workers is essential for operational excellence.	<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 	Positive Implications
10	Occupational health and safety	Risk and Opportunity	Prevention of work-related injuries and ill health through provision of safe and conducive work environment is a priority for the Company.	<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 	Positive / Negative Implications
11	Diversity and inclusion	Opportunity	As an equal opportunity employer, the Company believes diversity and inclusion creates a more innovative, adaptable and resilient workforce.	-	Positive Implications
12	Community engagement	Opportunity	Building trust and harmonizing relations with communities through economic empowerment and social well-being is essential for business continuity.	-	Positive Implications
13	Customer centricity	Opportunity	Upholding customer trust, maintaining transparency and ensuring their satisfaction is key to business growth.	-	Positive Implications

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES
Policy and Management Processes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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 of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Fairtrade*, Oeko-Tex*, Global Organic Textiles Standard*, SEDEX*, ISO 45001:2018***, SA 8000:2014*, ISO 14001:2015***, ISO 50001:2018**, ISO 9001:2015***, OCS*, GHP*, ISO/IEC 17025:2017*, IJO 98/01*, IS 269:2015, IS 1489 (Part-1):2015, IS455:2015, IS16415:2015**, CO ₂ 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

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
P1	Preparedness towards implementation of ISO 37001 by 2030.	Voluntary	On Track
P2	All the mines be brought to the level of 5-star rating by 2030.	Voluntary	On Track
	Completing IGBC Green pro labelling for all products by 2030.	Voluntary	On Track
	Implementing Extended Producer Responsibility – As per PWM Rules and CPCB Guidelines.	Mandatory	Complied with
	Our product will continue to comply with BIS standards and will also comply with revised/new standards.	Mandatory	Complied with
P3	Zero harm across all operations by 2030.	Voluntary	On Track
P6	To reach optimal thermal substitution rate by 2030.	Voluntary	On Track
	To increase water positivity by 2030.	Voluntary	On Track
	Increase WHRS capacity by 6 MW by 2030 and renewable power (solar, hybrid etc.) capacity by 50 MW by 2030.	Voluntary	On Track

Business Responsibility & Sustainability Report (Contd.)

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
P8	Create self-sustaining livelihood for 9000 people by 2030.	Voluntary	On Track
	Impact 10000 farmers by 2030.	Voluntary	On Track
	Educate 40,000 students by 2030.	Voluntary	On Track
	Plant 50,000 trees by 2030 in the community.	Voluntary	On Track
	Harvest 1000 million litres of water by 2030 in the community	Voluntary	On Track
	To provide healthcare services to 5 lakh people by 2030.	Voluntary	On Track
	To develop 200 Anganwadi centres by 2030.	Voluntary	On Track
P9	To establish ISO 27001 across operations by 2030.	Voluntary	On Track
	To achieve 100% training coverage for all employees pertaining to IT related aspects by 2030	Voluntary	On Track

Governance, Leadership & Oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure).

Dear Stakeholders,

On the journey to build a future-defining legacy, the Company is pleased to present the Business Responsibility & Sustainability Report (BRSR) of Birla Corporation Limited for FY 2025–26. The year was marked by significant milestones. We advanced electric mobility in our mining operations through the deployment of electric dumpers, excavators and dedicated charging infrastructure. Renewable power consumption increased substantially, driven by solar, bagasse-based power and wind–solar hybrid systems, supported by a Battery Energy Storage System (BESS). We have also initiated accounting for Scope 3 emissions.

Sustainability is at the heart of every activity in the organization. It strengthens the Company's ability to lead responsibly and create long-term value for all stakeholders. This approach fosters an inclusive and safe workplace with equal opportunities for growth, uphold a zero-harm culture and actively engaging with communities through meaningful CSR initiatives. The Company strives to create sustainable Impact with clear Insight, backed by strategic Intent, accelerated by Intensity and delivered through effective Implementation.

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? (Yes / No). 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.

Business Responsibility & Sustainability Report (Contd.)
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? (Yes/No). If yes, provide name of the agency.

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

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	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)									

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	1	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	7	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%

Business Responsibility & Sustainability Report (Contd.)

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
Employees other than BoD and KMPs/ Workers	20	The Company conducted a series of training and awareness programmes across key sustainability and compliance areas, achieving 100% employee coverage. Under POSH (Prevention of Sexual Harassment) trainings, awareness sessions were organised to foster a safe, respectful and inclusive workplace in alignment with statutory requirements. Human Rights training was delivered through virtual programmes focused on ethical practices, workplace compliance, gender equality, anti-discrimination principles and employee rights. Environmental training initiatives emphasized on environmental consciousness through sessions on Health, Safety & Environment (HSE) leadership, environmental aspects and impact assessment and climate change. Energy management trainings conducted by the Company is focussed on adoption of energy saving measures, renewable energy utilization and cost optimization and encourages certification-oriented training for Energy Managers.	100%

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		
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				

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

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

Business Responsibility & Sustainability Report (Contd.)

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 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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	Nil	Nil
KMPs		
Employees		
Workers		

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

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	None	Nil	None
Number of complaints received in relation to issues of Conflict of Interest of the 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.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	42 Days	42 Days

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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases #	a. Purchases from trading houses as % of total purchases	27.43%	25.91%*
	b. Number of trading houses where purchases are made from	137	83*
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	65.89%	64.86%*

Business Responsibility & Sustainability Report (Contd.)

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	74.60%	65.78%*
	b. Number of dealers / distributors to whom sales are made	9394	9480*
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	3.07%	3.28%*
Share of RPTs in**	a. Purchases (Purchases with related parties / Total Purchases)	5.20%	5.74%
	b. Sales (Sales to related parties / Total Sales)	8.61%	7.06%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	35.27%	33.70%
	d. Investments (Investments in related parties / Total Investments made)	68.91%	68.13%

For Trading Houses: The disclosure in this regard has been provided on the basis of information available with the Company and will be augmented on a go-forward basis.

* Reported figure for FY 2024-25 has been restated based on changes in the calculation methodology.

** Related party transactions are as per the standalone financial statements of BCL.

Leadership Indicators

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

S. No.	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
1.	13	The Company regularly engages with its suppliers to strengthen awareness and adherence to its Supplier Code of Conduct. Suppliers are encouraged to provide affirmations on compliance with key principles relating to human rights, environmental management and business integrity. BCL also maintains continuous engagement with dealers, engineers and masons through various loyalty programmes, enabling regular interactions and stronger collaborations across the value chain. These initiatives provide an effective platform to promote good construction practices and the efficient use of cement. In addition, BCL organizes regular plant visits to demonstrate its quality assurance and quality control processes.	100%

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

Yes, the Code of Conduct is available on the link <https://birlacorporation.com/investors/code-of-conduct/code-of-conduct-director-and-senior-management.pdf>. 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 was no potential conflict with the interest of the Company at large.

Business Responsibility & Sustainability Report (Contd.)

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

Essential Indicators

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	-	-	Not Applicable
Capex	5.19%	3.67%	The Company has invested in several energy conservation and technology absorption projects.

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

Yes.

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

As part of sustainable sourcing efforts, 84.93% of input material is sourced locally.

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

- a. **Plastics (including packaging):**

An equivalent quantity of plastic waste generated from the sale of cement through polypropylene bags are recovered from municipal sources or other sources and are safely disposed by the Company through an authorised recycler.

- b. **E-waste**

Cement manufacturing process does not produce any E-waste. However, E-waste is produced from office operations. E-waste generated is sold to registered recyclers.

- c. **Hazardous waste**

The hazardous waste generated is disposed through the authorised recyclers or disposers having permissions from State Pollution Control Boards.

- d. **Other waste - Jute Waste**

The Company utilizes in-process jute waste as fuel for its captive power plant (boiler) for the jute mill in Birlapur to generate steam and electricity.

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

Yes. The Extended Producer Responsibility is applicable to the Company. The Company has employed processes that reclaim equivalent quantity of plastic waste for safe disposal at the end of life.

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.**

S. No.	NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web- link
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CII Green Products and Services council has certified PPC, PSC and Composite Cement manufactured by Birla Corporation Limited (Durgapur Unit) for meeting the requirements of GreenPro Ecolabel and qualifying as Green Product. CII GreenPro Ecolabel Certification assesses how green is a product based on holistic product life cycle approach.

Business Responsibility & Sustainability Report (Contd.)

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		

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):

S. No.	Indicate input material	Recycled or re-used input material to total material	
		FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
1	Fly ash and Slag	32.86%	30.66%

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 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposal	Re-Used	Recycled	Safely Disposal
Plastics (including packaging)	Not Applicable, cement is an intermediate product of the construction activity. Plastic bags used for cement packaging are 100% compliant, with obligations fulfilled through the successful achievement of Extended Producer Responsibility (EPR) targets for the reporting period.					
E-waste						
Hazardous waste						
Other waste						

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

S. No.	Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable as the product is cement which is used in the form of concrete in buildings and cannot be reclaimed.		

Not Applicable as the product is cement which is used in the form of concrete in buildings and cannot be reclaimed.

An equivalent quantity of plastic used for packaging of cement are recovered from municipal sources or other sources and are safely disposed by the Company through an authorised recycler.

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	2438	2438	100.00%	2438	100.00%	0	0.00%	2198	90.16%	12	0.49%
Female	50	50	100.00%	50	100.00%	50	100.00%	0	0.00%	0	0.00%
Total	2488	2488	100.00%	2488	100.00%	50	2.01%	2198	88.34%	12	0.48%
Other than Permanent employees											
Male	1058	964	91.12%	1004	94.90%	0	0.00%	0	0.00%	33	3.12%
Female	15	14	93.33%	14	93.33%	15	100.00%	0	0.00%	0	0.00%
Total	1073	978	91.15%	1018	94.87%	15	1.40%	0	0.00%	33	3.08%

Business Responsibility & Sustainability Report (Contd.)

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	4406	4344	98.59%	4396	99.77%	0	0.00%	0	0.00%	0	0.00%
Female	6	6	100.00%	6	100.00%	6	100.00%	0	0.00%	0	0.00%
Total	4412	4350	98.59%	4402	99.77%	6	0.14%	0	0.00%	0	0.00%
Other than Permanent workers											
Male	10279	9392	91.37%	10279	100.00%	0	0.00%	0	0.00%	1234	12.01%
Female	83	83	100.00%	83	100.00%	83	100.00%	0	0.00%	8	9.64%
Total	10362	9475	91.44%	10362	100.00%	83	0.80%	0	0.00%	1242	11.99%

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	0.02%	0.05%

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

S. No.	Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
		No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
1	PF	100.00%	100.00%	Yes	100.00%	100.00%	Yes
2	Gratuity	100.00%	100.00%	Yes	100.00%	100.00%	Yes
3	ESI	2.21%	91.21%	Yes	4.15%	79.57%	Yes

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, 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>.

Business Responsibility & Sustainability Report (Contd.)

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	100.00%	100.00%	-	-
Female	100.00%	100.00%	100.00%	100.00%
Total	100.00%	100.00%	100.00%	100.00%

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, as a progressive, forward looking and employee welfare-oriented organization, the Company has deployed multiple channels for addressing grievances. Employees and workers can address their grievances by:
Other than Permanent Workers	<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.
Permanent Employees	<ul style="list-style-type: none"> reporting to the Vigilance Officer in terms of Whistle Blower Policy / Vigil Mechanism of the Company. 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.
Other than Permanent Employees	<ul style="list-style-type: none"> 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.

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	2488	0	0.00%	2554	0	0.00%
Male	2438	0	0.00%	2510	0	0.00%
Female	50	0	0.00%	44	0	0.00%
Total Permanent Workers	4412	4253	96.40%	4517	4317	95.57%
Male	4406	4247	96.39%	4510	4310	95.57%
Female	6	6	100.00%	7	7	100.00%

Business Responsibility & Sustainability Report (Contd.)

8. Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% B/A	No. (C)	% C/A		No. (E)	% E/D	No. (F)	% F/D
Employees										
Male	3496	3452	98.74%	1445	41.33%	3458	3458	100.00%	1545	44.68%
Female	65	65	100.00%	17	26.15%	57	57	100.00%	17	29.82%
Total	3561	3517	98.76%	1462	41.06%	3515	3515	100.00%	1562	44.44%
Workers										
Male	14685	14643	99.71%	9954	67.78%	12675	12675	100.00%	6670	52.62%
Female	89	89	100.00%	23	25.84%	82	82	100.00%	33	40.24%
Total	14774	14732	99.72%	9977	67.53%	12757	12757	100.00%	6703	52.54%

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% B/A	Total (C)	No. (D)	% D/C
Employees						
Male	3496	3496	100.00%	3458	3458*	100.00%*
Female	65	65	100.00%	57	57*	100.00%*
Total	3561	3561	100.00%	3515	3515*	100.00%*
Workers						
Male	14685	4406	30.00%	12675	4510	35.58%
Female	89	6	6.74%	82	7	8.54%
Total	14774	4412	29.86%	12757	4517	35.41%

*The figure reported for FY 2024-25 has been restated considering the employee's eligibility criteria for the Performance Appraisal cycle.

10. Health and safety management system:

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

Yes, the Company has implemented an Occupational Health and Safety Management System (OHSMS) that is certified under ISO 45001:2018 across all manufacturing locations.

The OHSMS framework covers key elements such as Leadership & Commitment, hazard identification and risk assessment, safe work procedures, Management of Change, Permit to Work, emergency preparedness and response, employee health surveillance, contractor safety management and processes aimed at continual improvement in occupational health and safety performance.

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

Hazard identification and risk mitigation form an integral part of the Company's Health and Safety Management System. A multidisciplinary team regularly conducts Hazard Identification and Risk Assessments (HIRA) covering routine, non-routine and emergency activities. Identified risks are evaluated and categorized based on severity, likelihood and appropriate control measures implemented. For high-risk and non-routine activities, structured processes such as Job Safety Analysis (JSA) and Permit to Work (PTW) systems are strictly followed. Standard Operating Procedures (SOPs) and Safe Work Instructions are developed based on these assessments to ensure that risks are reduced to As Low As Reasonably Practicable (ALARP).



Business Responsibility & Sustainability Report (Contd.)

The effectiveness of risk controls is strengthened through continuous workforce engagement initiatives, including toolbox talks, task-specific on-the-job training, classroom safety programs and safety campaigns. In addition, comprehensive industrial hygiene surveys, including qualitative and quantitative exposure assessments, are conducted in association with accredited external agencies to evaluate parameters such as respirable dust, noise, heat stress, illumination, ventilation and airborne contaminants. Based on the findings, suitable engineering and administrative controls are implemented and their effectiveness is periodically reviewed through follow-up assessments.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Yes/ No)

Yes, the Company has established a robust mechanism that enables workers to report hazards and raise safety concerns, as well as to refuse unsafe work, without fear of retaliation. Multiple reporting channels are available, which include the following:

- suggestion boxes placed at key plant locations
- direct reporting to supervisors or designated Safety Champions

All reported concerns are formally documented, investigated and addressed through appropriate Corrective & Preventive Actions (CAPA). The Company also recognizes and upholds workers' Right to Refuse Unsafe Work and stop the work in case of imminent danger to life & property in accordance with its Safety Core Value, applicable legal requirements and ISO 45001 standards.

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

Yes, the Company ensures access to comprehensive occupational and non-occupational healthcare services across all locations. Each site is supported by fully equipped Occupational Health Centres (OHCs), 24x7 Advanced Life Support ambulances and qualified medical officers along with trained paramedical staff to provide timely medical assistance.

In addition, the Company provides access to cashless hospitalization through empanelled hospitals and provides insurance coverage such as Group Medical, Personal Accident and Term Life policies for eligible employees. The Company also conducts annual and periodic health check-ups for employees, including screening for lifestyle and chronic conditions. Wellness initiatives, including vaccination drives, mental health counselling, yoga sessions and ergonomic awareness programs, are also regularly organized to promote overall well-being.

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

Safety Incident/Number	Category*	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked)	Employees	-	-
	Workers	2.62**	0.14***
Total recordable work-related injuries	Employees	-	-
	Workers	79****	10
No. of fatalities	Employees	-	-
	Workers	-	-
High-consequence work-related injury or ill health (excluding fatalities)	Employees	-	-
	Workers	-	-

* Including the contract workforce.

** The increase in LTIFR is primarily due to the inclusion of all business activities within the reporting scope.

*** The LTIFR data for the previous financial year was reported considering only the cement business operations.

****Total recordable injury cases include Medical Treatment Cases, Lost Time Injury Cases and Restricted Work Cases.

Business Responsibility & Sustainability Report (Contd.)

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

The Company has implemented a comprehensive Health, Safety and Environment (HSE) framework covering 16 system standards and 31 Technical safety standards aligned with ISO 45001:2018 standards, supported by strong leadership commitment and initiatives such as Visible Felt Leadership workshop, BBS workshop, Process Safety Certification, and job specific trainings like scaffolding inspector and working at height to reinforce a safety-first culture. Further, there is provision of BOG (Boots on Ground) web and mobile-based platform to ensure workplace safety.

Compliance and performance are monitored through structured internal cross-site audits, corporate HSE reviews and periodic third-party external audits for certification, surveillance and recertification. A defined governance structure, comprising the Apex Safety Committee, Corporate OHS Steering Team and Plant Safety Committees, ensures regular review and oversight of safety performance.

Employee engagement and awareness are strengthened through competitions organized during monthly gate meetings and annual Road Safety & National Safety Week celebrations. Further, monthly safety campaigns, perception surveys, suggestion schemes and theme-based drives are organized to address critical safety and occupational health areas. The Company continues to adopt digital and advanced technologies to enhance safety, including AI-enabled monitoring systems, strengthened engineering controls, comprehensive machine guarding and digital permit-to-work systems. Incidents are analysed using structured methodologies such as root-cause analysis (Why-Why Analysis), Fishbone Diagrams (Ishikawa), Failure Mode and Effect Analysis (FMEA) and continuous review mechanisms, enabling effective corrective actions and supporting the Company's ongoing commitment to its "Zero Harm" vision.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	None	0	0	None
Health & Safety	0	0	None	0	0	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	100.00%
Working Conditions	100.00%

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.

The Company undertakes continuous risk assessments to identify and mitigate critical occupational health and safety risks, particularly in areas such as working at heights, operations near moving machinery and vehicular movement within plant premises. Based on the findings, appropriate Corrective and Preventive Actions (CAPA) are implemented, supported by engineering and administrative controls, digital permit-to-work systems, strengthened physical safeguards and technology-enabled monitoring to enhance workplace safety.

Systematic improvements are driven through process hazard analyses, structured incident investigations and periodic performance reviews at multiple organizational levels. Cross-zone and cross-plant safety audits are also conducted to evaluate the effectiveness of controls, strengthen reporting of leading indicators such as near-miss reporting and unsafe observations and promote behavioural interventions aimed at reducing accidents and injuries, in line with the Company's commitment to continual improvement in occupational health and safety performance.

Leadership Indicators

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

a. Employees (Y/N)

Yes

b. Workers (Y/N)

Yes

Business Responsibility & Sustainability Report (Contd.)

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

The concerned departments monitor and verify that value chain partners duly deduct and deposit all applicable statutory dues within the prescribed timelines. This process is supported by documented evidence, periodic reviews and record keeping ensuring adherence to legal and contractual obligations.

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

	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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	-	-	-	-
Workers	-	-	-	-

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

Yes, for permanent employees on 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	100.00%
Working Conditions	100.00%

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

The Company recognizes the importance of effective stakeholder engagement as part of its responsible business practices and sustainability framework. Key stakeholder groups are identified through a structured process that considers factors such as dependency, responsibility, influence, vulnerability and the immediacy of stakeholder concerns.

The Company's key stakeholders include investors, shareholders, employees, suppliers, customers, regulatory authorities, trade and industry bodies, media and local communities, including Non-Governmental Organizations (NGOs) and local administration. The Company engages with these stakeholders on a regular basis to understand their expectations, address concerns and incorporate relevant inputs into its decision-making processes, in line with BRSR principles.

Business Responsibility & Sustainability Report (Contd.)

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

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (E-mail, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Suppliers	No	<ul style="list-style-type: none"> E-mails and meetings Supplier assessments and reviews 	Continuous	<ul style="list-style-type: none"> Timely payment Continuity of orders Safety management Ethics and transparency
2	Shareholders and Investors	No	<ul style="list-style-type: none"> Annual General Meeting Grievances through Registrar to an issue and Share Transfer Agent Quarterly earnings call Institutional investors meeting Periodic press release Corporate website. Designated E-mail ID and system for registering and redressal of investor complaints Newspaper advertisements 	Continuous/ Need Basis	<ul style="list-style-type: none"> Company's Performance Build transparency with existing and potential investors Corporate Governance Material Disclosure
3	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 Policy advocacy
4	Employees and workers	No	<ul style="list-style-type: none"> SharePoint portal Viva Engage E-mails MD communication meet One-to-one interaction Town Hall meetings HR programs 	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
5	Local Communities/ Panchayat Raj Institutions/ Elected Bodies/Local Administration/ Line Department/ NGO/Peer Group	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
6	Customers/ Dealers	No	<ul style="list-style-type: none"> Company's website Product campaigns Surveys Grievance redressal Advertisement, E-mails, 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 (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.

The Company actively engages with its stakeholders while formulating policies and strategies, considering their diverse perspectives to strengthen relationships and enhance the effectiveness of its initiatives. Such engagement provides opportunities to collaboratively develop long-term solutions for addressing environmental, social and governance (ESG) risks and advancing sustainable development.

To drive sustainability across the organization, the Company has established a structured three-tier governance framework comprising oversight at the Board level, strategic coordination at the corporate level and implementation at the unit level. The Board reviews progress and feedback of sustainability performance, provides strategic direction, aligns organizational priorities and offers guidance to the relevant committees and management at the corporate level to ensure efficient execution and continuous improvement.

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

Yes, the Company has undertaken structured engagement with both internal and external stakeholders to align its ESG priorities with overall business policies and strategic objectives. Material environmental and social topics are identified based on sectoral relevance, regulatory expectations and the requirements of applicable standards, frameworks and rating indices.

The significance of these topics is assessed through one-on-one interactions and focused group discussions with key stakeholder representatives. Feedback received through this process is systematically evaluated, prioritized and incorporated into the formulation and disclosure of policies and details of instances are given under the nine principles of the BRSR.

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

In alignment with the vision articulated in its Corporate Social Responsibility (CSR) Policy, the Company's CSR initiatives are focused on building trust and fostering harmonious relationships with local communities by understanding their needs, incorporating their feedback and encouraging active participation. These initiatives are aligned with the United Nations Sustainable Development Goals (SDGs) as well as national development priorities, ensuring that interventions contribute to sustainable and inclusive growth.

CSR programs are designed with a community-centric approach, placing beneficiaries at the core of planning and implementation and are tailored to the socio-cultural and economic context of the target areas. Each program is guided by a structured five-year Perspective Plan to enable systematic planning, monitoring and achievement of defined objectives. During the reporting period, the Company's interventions contributed to positive socio-economic outcomes in areas such as education, healthcare, rural infrastructure, vocational training and livelihood enhancement.

PRINCIPLE 5: Businesses should respect and promote human rights.

Essential Indicators

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	2488	2136	85.85%	2554	2554	100.00%
Other than permanent	1073	792	73.81%	961	94	9.78%
Total Employees	3561	2928	82.22%	3515	2648	75.33%
Workers						
Permanent	4412	4090	92.70%	4517	71	1.57%
Other than permanent	10362	4788	46.21%	8240	603	7.32%
Total Workers	14774	8878	60.09%	12757	674	5.28%

Business Responsibility & Sustainability Report (Contd.)

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

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	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	2,488	0	0.00%	2,488	100.00%	2554	0	0.00%	2554	100.00%
Male	2,438	0	0.00%	2,438	100.00%	2510	0	0.00%	2510	100.00%
Female	50	0	0.00%	50	100.00%	44	0	0.00%	44	100.00%
Other than permanent	1,073	0	0.00%	1,073	100.00%	961	0	0.00%	961	100.00%
Male	1,058	0	0.00%	1,058	100.00%	948	0	0.00%	948	100.00%
Female	15	0	0.00%	15	100.00%	13	0	0.00%	13	100.00%
Workers										
Permanent	4,412	8	0.18%	4,404	99.82%	4517	144	3.19%	4373	96.81%
Male	4,406	8	0.18%	4,398	99.82%	4510	144	3.19%	4366	96.81%
Female	6	0	0.00%	6	100.00%	7	0	0.00%	7	100.00%
Other than permanent	10,362	6185	59.69%	4,177	40.31%	8240	3891	47.22%	4349	52.78%
Male	10,279	6171	60.04%	4,108	39.96%	8165	3880	47.52%	4285	52.48%
Female	83	14	16.87%	69	83.13%	75	11	14.67%	64	85.33%

3. Details of remuneration/salary/wages:
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)*	4	58,75,000	2	28,75,000
Key Managerial Personnel (KMP)#	3	3,24,13,097	0	0
Employees other than BoD and KMP	2435	11,89,728	50	13,02,925
Workers	4406	2,27,602	6	2,27,602

Above table represents BoD and KMP of BCL as on 31st March, 2026.

* BoDs includes Executive Directors and Independent Directors. Salary of Managing Director & Chief Executive Officer has been included in both BoDs and KMP.

KMP includes Managing Director & Chief Executive Officer, Group Chief Financial Officer and Company Secretary.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	1.42%	1.50%

Business Responsibility & Sustainability Report (Contd.)

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.

The Company has established a structured grievance redressal mechanism to ensure timely and fair resolution of employee concerns across all units. Grievances are addressed by the respective Manufacturing Unit Heads, Project Managers, or Business Unit Heads, in coordination with the Human Resources function, to ensure appropriate oversight and resolution.

Upon receipt of a grievance, a detailed review and root cause assessment are undertaken and corrective actions are implemented in line with the Company's policies and applicable regulations. Wherever required, disciplinary measures are initiated and external regulatory authorities are engaged to ensure compliance and impartiality. This framework promotes transparency, accountability and responsiveness in grievance management across the organization, in line with BRSR principles.

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	1	0	Appropriate action taken	-	-	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. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	-
Complaints on POSH as a % of female employees / workers	0.65	-
Complaints on POSH upheld	1	-

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

The Company has adopted a Vigil Mechanism/Whistle Blower Policy that enables Directors and employees to report concerns relating to unethical behaviour, actual or suspected fraud, or violations of the Company's Code of Conduct. The Policy provides adequate checks, balances and safeguards to ensure that no individual availing this mechanism is subject to retaliation and offers direct access to the Chairman of the Audit Committee.

The Company has also implemented a Policy on Prevention of Sexual Harassment of Women at the Workplace ("POSH"), which applies to employees as well as contractors and vendors. The Policy outlines procedures for identification, reporting and prevention of harassment and concerns may be reported, including anonymously, to the Internal Complaints Committee (ICC).

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

Yes

Business Responsibility & Sustainability Report (Contd.)

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Sexual Harassment	100%
Discrimination at Workplace	100%
Wages	100%
Other- please specify	Nil

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

The Company maintains a strict policy of zero tolerance towards any form of discrimination or harassment. Since there were no human right grievances/complaints there were no changes made in business processes during the reporting period.

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

The Company recognizes its responsibility to respect and uphold human rights and is committed to fostering a diverse, inclusive and equitable workplace. To strengthen compliance and governance, the Company has implemented a Compliance Management Framework through Legatrix, which provides guidance to user departments on regulatory requirements, ensures adequate checks and controls and enables continuous monitoring of changes in the regulatory environment.

Periodic internal audits are conducted to assess adherence to statutory and regulatory requirements and necessary corrective and preventive actions are implemented based on the findings. Further reinforcing its commitment to human rights and responsible workplace practices, the Company's jute division has been certified under SA 8000:2014 by Social Accountability International (SAI), demonstrating compliance with internationally recognized standards on social accountability and labour practices.

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 the organization.
Discrimination at Workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Other- please specify	Nil

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

No significant risks / concerns have been identified with respect to assessments undertaken in the value chain.

Business Responsibility & Sustainability Report (Contd.)

PRINCIPLE: 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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
	GJ	GJ
From renewable sources		
Total electricity consumption (A)	3,88,691	2,65,422
Total fuel consumption (B)	1,80,249	4,71,909*
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	5,68,940	7,37,331
From non-renewable sources		
Total electricity consumption (D)	16,36,038	21,18,171
Total fuel consumption (E)	4,19,12,380	4,22,90,786
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	4,35,48,418	4,44,08,957
Total energy consumed (A+B+C+D+E+F)	4,41,17,358	4,51,46,288
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations) (GJ/rupee)	0.0005	0.0005
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ/USD)	0.0093	0.0100
Energy intensity in terms of physical output (GJ/MT Cementitious material)	2.36	2.44
Energy intensity (optional)	-	-

*Biomass consumption is disclosed for the previous FY 2024-25, resulting in restatement of renewable fuel consumption.

Note: The Purchasing Power Parity (PPP) for the current FY 2025-26 is sourced from the International Monetary Fund (IMF). The PPP factor applied is 20.34 as per the 2026 update.

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 - No

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

Yes, for FY 2025–26, PAT provisions is applicable to Kundanganj unit and Durgapur Cement Works (DCW) unit and the target has been achieved.

Business Responsibility & Sustainability Report (Contd.)

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	22,45,626	22,53,149
(ii) Groundwater	10,74,708	10,33,841
(iii) Third party water	87,365	84,335
(iv) Seawater / desalinated water	-	-
(v) Others	5,054	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	34,12,753	33,71,325
Total volume of water consumption (in kilolitres)	34,12,753	33,71,325
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (litres/rupee)	0.035	0.037
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (Kilolitres/USD)	0.0007	0.0008
Water intensity in terms of physical output (KL/MT Cementitious material)	0.183	0.184
Water intensity (optional)	-	-

Note: The Purchasing Power Parity (PPP) for the current FY 2025-26 is sourced from the International Monetary Fund (IMF). The PPP factor applied is 20.34 as per the 2026 update.

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 - No.

4. Provide the following details related to water discharged: Not Applicable

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
	Value	Value
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? (Y/N) If yes, name of the external agency - No.

Business Responsibility & Sustainability Report (Contd.)

5. 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 utilized for dust suppression and plantation activities.

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

Parameter	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Value**	Please specify unit	Value	Please specify unit
NOx	14221.78	MT	13887.11	MT
SOx*	2218.87	MT	1363.28	MT
Particulate matter (PM)	1081.39	MT	783.38	MT
Persistent organic pollutants (POP)	NA	MT	NA	MT
Volatile organic compounds (VOC)	NA	MT	NA	MT
Hazardous air pollutants (HAP)	NA	MT	NA	MT

* SO₂

** Increase in Air emission is due to increase in running hours for the FY 2025-26. All air emissions are within prescribed standards.

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 - No.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 Emissions (including CPP) (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	1,02,89,101.71	1,03,83,044.11
Total Scope 2 Emissions - (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	3,23,572.04	4,79,527.60
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent/rupee	0.00011	0.00012
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)	Metric tonnes of CO ₂ equivalent/USD	0.0022	0.0024
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Kg of CO ₂ / Tonnes of Cementitious material	569	594
Total Scope 1 and Scope 2 emission intensity (optional)		-	-

Note: The Purchasing Power Parity (PPP) for the current FY 2025-26 is sourced from the International Monetary Fund (IMF). The PPP factor applied is 20.34 as per the 2026 update.

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 - No.

Business Responsibility & Sustainability Report (Contd.)

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

The Company has undertaken several projects during the reporting period to reduce GHG emission. These include the following:

1. The pilot project for the implementation of electric vehicles (electric loaders, electric dumpers and electric excavators), along with charging stations, has been completed at Satna and Maihar units.
2. In line with its decarbonisation strategy, the Company has enhanced renewable energy adoption by sourcing bagasse-based power for the Durgapur cement factory and commissioning rooftop solar power systems at Birla Jute Mills.
3. Approval has been accorded by the Board for procurement of 17 MW of wind-solar hybrid power supported by Battery Energy Storage System (BESS) for the Maihar cement factory.
4. Further, construction of a ground-mounted solar power plant at the Mukutban cement factory is underway and is expected to be commissioned in the first quarter of the next financial year.
5. Organic waste including food waste is utilised to produce biogas, supporting waste-to-energy initiatives.

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

a. Total Waste generated

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
	Value	Value
Total Waste generated (in metric tonnes)		
Plastic waste (A)	25,055.38	25,028.53
E-waste (B)	38.14	12.09
Biomedical waste (C)	0.17	0.62
Construction and demolition waste (D)	0	0
Battery waste (E)	20.85	12.71
Radioactive waste (F)	0	0
Other Hazardous waste (G)		
Used Oil	128.07	112.95
Grease	7.78	9.04
Other Non-hazardous waste (H)		
Rubber Waste	173.28	183.37
Carton Waste	0	0
Metal Scrap	2,921.79	4,041.59
Jute Waste	2,878.50	2,550.65
Total Waste Generated (A+B+C+D+E+F+G+H)	31,223.96	31,951.55
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) Kg/₹	0.00032	0.00035
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (KG/USD)	0.0066	0.0072
Waste intensity in terms of physical output - (Kg/ MT Cementitious material)	1.67	1.75
Waste intensity (optional)	-	-

Note: The Purchasing Power Parity (PPP) for the current FY 2025-26 is sourced from the International Monetary Fund (IMF). The PPP factor applied is 20.34 as per the 2026 update.

Business Responsibility & Sustainability Report (Contd.)

b. For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Category of waste: Total Waste		
(i) Recycled	14,608.26	11,870.34
(ii) Re-used	78.22	23.79
(iii) Other recovery operations	16,490.27	20,049.85
Total	31,176.75	31,943.98

c. For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Category of waste: Total Waste		
(i) Incineration	0.17	0.62
(ii) Landfilling	0	0
(iii) Other disposal operations	0	0
Total	0.17	0.62

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 - No.

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

The Company recognises the intrinsic value of materials throughout their lifecycle and considers waste generation as an indicator of inefficient resource utilisation, which can be addressed through responsible waste management practices.

Focused measures are implemented within operations to segregate waste at source, minimise waste generation and conserve natural resources. The Company's cement kilns also support responsible utilisation of waste generated by society and industry.

E-waste:

E-waste generated from office operations is disposed of through authorised recyclers.

Hazardous waste:

Hazardous waste is disposed of through authorised recyclers or disposal agencies approved by the respective State Pollution Control Boards.

Jute waste:

In-process jute waste is utilised as fuel in the captive power plant at the jute division, enabling generation of steam and electricity.

Biodegradable waste:

Biodegradable waste generated at premises is converted into manure using automatic organic waste composting machines. Organic waste including food waste is utilised for biogas production, supporting waste-to-energy initiatives and circular economy objectives.

Other non-hazardous waste:

Waste such as steel scrap is recycled through authorised recyclers. Coal ash generated at captive power plants is reused in-house cement manufacturing.

The Company works towards reducing hazardous substances and chemicals, with its jute division being GOTS and OEKO-TEX certified. Further, the Company promotes the use of Alternative Fuels and Raw Materials (AFR) by utilising suitable waste-derived fuels, reducing dependence on conventional fossil fuels and supporting lower greenhouse gas emissions across operations.

Business Responsibility & Sustainability Report (Contd.)

- 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.
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The Company has no operations/offices in/around any ecologically sensitive areas. All the operating plants are having Environmental Clearances (ECs) as per Environment (Protection) Act, 1986 and have a valid Consents for operations.

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

S. No.	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
1.	Proposed clinker grinding unit having production capacity of 1.4 Million Ton Per Annum (MTPA) at District- Prayagraj, Uttar Pradesh.	S.O. 1533(E) & its subsequent amendments	14.09.2006	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal
2.	Maihar Integrated Unit: Increase in clinker production from 4 MTPA to 8.5 MTPA, power generation through Waste Heat Recovery System (WHRS) from 12.25 MW to 32.25 MW at District-Maihar, Madhya Pradesh. Terms of Reference (TOR) received.	S.O. 1533(E) & its subsequent amendments	14.09.2006	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal
3.	Proposed Tadas-ii Limestone Mining Project, ML Area-160.3882 Ha at District- Nagaur, Rajasthan. TOR received.	S.O. 1533(E) & its subsequent amendments	14.09.2006	Yes	Yes	https://parivesh.nic.in/newupgrade/#/trackYourProposal

- 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:**

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
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Yes, the Company is compliant with the applicable environmental law/ regulations/ guidelines in India, such as Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and rules thereunder.

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:** Chanderia, Rajasthan
(ii) **Nature of operations:** Manufacture of Cement and Clinker

Business Responsibility & Sustainability Report (Contd.)

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface Water	11,99,494	12,43,506
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	11,99,494	12,43,506
Total volume of water consumption (in kilolitres)	11,99,494	12,43,506
Water intensity per rupee of turnover (Water consumed / turnover) (litres/rupee)	0.012	0.013
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres) entity		
(i) To surface water	0.00	0.00
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	0.00	0.00
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	0.00	0.00
- 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	0.00	0.00
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	0.00	0.00

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 - No.

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 Emissions - (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	18,09,403.78	Not undertaken
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO ₂ equivalent/rupee	0.00002	Not undertaken
Total Scope 3 emission intensity (optional)	Kg of CO ₂ /Tonnes of Cementitious material	96.95	

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 - No.

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

Not Applicable.

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

S. No.	Initiatives undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1.	Introduction of EV dumpers in mining operations	Four EV dumpers have been deployed at Sagmania Limestone Mines, Satna for mineral transportation, supporting the transition to cleaner energy and reducing dependence on fossil fuels.	<ul style="list-style-type: none"> ● Elimination of diesel consumption in internal mineral transportation ● Improved operational efficiency ● Reduced noise levels ● Diesel saving of 367,496 liters during the reporting period ● Estimated reduction of approximately 985 tCO₂ emissions
2.	Installation of venting and exhaust systems for dust control	Additional venting lines and exhaust fans were installed in the belt, tunnel and wagon tippler hopper areas at Kundanganj unit to enhance dust extraction efficiency.	<ul style="list-style-type: none"> ● Significant reduction in dust emission ● Improved ventilation and air quality ● Enhanced workplace safety
3.	Development of greenbelt through Miyawaki Technique	Miyawaki plantation is developed on 1 hectare at Kundanganj, with approximately 3,000 saplings planted.	<ul style="list-style-type: none"> ● Enhanced green cover ● Improved air quality ● Increased carbon sequestration
4.	Special plantation drive on employee birthdays	Fruit-bearing saplings have been planted on employees' birthdays at Mukutban unit.	<ul style="list-style-type: none"> ● More than 600 fruit-bearing saplings planted ● Development of a fruit garden ● Fostered a culture of environmental stewardship and personal accountability
5.	Deployment of biogas system for scientific disposal of food waste	Biogas system installed at Bachelor Hostel, Mukutban for scientific treatment of food waste.	<ul style="list-style-type: none"> ● Approximately 1–2 kg biogas generated daily supporting partial replacement of LPG
6.	Development of rooftop rainwater harvesting facility	Rooftop rainwater harvesting facilities developed at plant and Mukutban Mine for groundwater recharge.	<ul style="list-style-type: none"> ● Potential groundwater recharge of approx. 3200 m³
7.	Installation of solar power plant	Installation of 5 MW solar power plant is under progress at Mukutban and is expected to be commissioned in FY 2026-27.	<ul style="list-style-type: none"> ● Increased renewable energy utilization ● Reduction in carbon footprint
8.	Installation of bag filters and bulk loading system	Higher-capacity bag filters installed at the Chanderia Cement Works (CCW) clinker intermediate silo, Packing Plant building and bulk loading system at Chanderia unit.	<ul style="list-style-type: none"> ● Significant reduction in dust emission ● Improved air quality around the plant ● Enhanced workplace safety ● Reduction in Polypropylene bag consumption due to bulk loading system
9.	Installation of side stream filter system at WHRS	Side stream filtration system of 200 m ³ /hr capacity installed at Waste Heat Recovery System (WHRS), Chanderia unit.	<ul style="list-style-type: none"> ● Reduced water consumption in WHRS
10.	Construction of water harvesting structures	Water harvesting structures with catchment areas of ~700 m ² near the residential colony and ~130 Ha at Dhordia Village near Chanderia mines were constructed.	<ul style="list-style-type: none"> ● Increased groundwater recharge potential ● Strengthened local water sustainability efforts

For further details pertaining to Conservation of Energy and Technology Absorption, please refer to "Annexure -A" of the Directors' Report forming part of the Annual Report.



Business Responsibility & Sustainability Report (Contd.)

5. 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 a key element of its risk management framework, providing comprehensive contingency planning for human resources, assets and critical business processes. It identifies key risks such as system failures, data loss, facility-wide disruptions, supply chain interruptions and regulatory changes, with mitigation measures focused on ensuring operational resilience. Mitigation measures include well-defined response and activation protocols, regularly tested disaster recovery and business continuity plans and cloud-based backup and recovery solutions for critical applications. The Plan also ensures emergency power and utility support during disruptions, supported by fire, flood and safety systems to protect personnel and assets. Additional measures include insurance coverage for technology risks, regular business continuity drills and scenario exercises, multi-vendor strategies with adequate safety stocks for supply chain continuity and robust health and safety protocols. Further, regulatory impact assessments, operational workarounds, legal strategies and clear communication plans enable timely response and effective management of disruptions.

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.

The Company recognizes the environmental risks associated with its product and value chain of the entity. The 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. The Company has also invested on ILMS (Integrated Logistics Management System), an in-house 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 the Company to optimize its fleet management and increase competency for syncing the availability of trucks in line with orders.

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

100%

8. How many Green Credits have been generated or procured:a) **By the listed entity-** Not Applicable.b) **By the top ten (in terms of value of purchases and sales, respectively) value chain partners-** Not Applicable.**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.**

10.

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

S. No.	Name of the trade and industry chambers associations	Reach of trade and industry chambers/ associations (State/National)
1	Indian 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
10	British Safety Council	National

Business Responsibility & Sustainability Report (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
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
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.

S. No.	Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable						

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

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

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

The Company is committed to supporting underprivileged communities through its CSR initiatives in a thoughtful and impactful manner, with the objective of enhancing their overall quality of life. CSR programs are implemented through active engagement with community members to ensure effective execution and to address any concerns arising from operational challenges or unintended impacts.

The CSR Committee of the Company provides oversight on the implementation of CSR initiatives and regularly reviews progress to ensure that community feedback is duly considered and any issues raised are addressed in a timely and appropriate manner.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	12.16%	11.65%*
Directly from within India	84.93%	89.46%*

* The reported figure for FY 2024-25 has been restated considering actual registration of MSME vendors.

Business Responsibility & Sustainability Report (Contd.)

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 2025-26 (Current Financial Year)*	FY 2024-25 (Previous Financial Year)
Rural	37.28%	10.03%
Semi-urban	5.31%	0.00%
Urban	42.04%	55.20%
Metropolitan	15.37%	34.77%

*The reported figure for FY 2025-26 is based on RBI classification of the actual job location.

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):**

S. No.	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 INR)
Not Applicable			

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

No.

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

Not Applicable.

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

Not Applicable.

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

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

S. No.	Name of authority	Brief of the Case	Corrective action taken
Not Applicable			

Business Responsibility & Sustainability Report (Contd.)

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	HEALTHCARE, HYGIENE & SANITATION Program-1: Maternal & Child Health Care Services (ANKURAM) Program-2: Healthcare Services through Health Camp & Cataract Surgery & Eliminate TB from Society (AROGYA)	1,09,790	100%
2	EDUCATION (SHIKSHA SAARATHI) Program-1: Promote Quality of Education through infra support, Community Engagement, Safety Awareness session & Community Engagement & co-curricular activities Program-2: Running Free Primary School at Durgapur	39,083	100%
3	LIVELIHOOD & WOMEN EMPOWERMENT Program-1: (SAMRIDHHI) Promote Farm & Non-Farm Based Sustainable Income Program-2: (SAKSHAM) Promote Women Empowerment through Micro enterprise development, SHG promotion and upgrade skill of youth	7,572	100%
4	ENVIRONMENT & ENERGY Program-1: Promote Soil Moisture Conservation initiatives, Renewable Energy (HARIT URJJA & JAL DHAR PROGRAM)	12,916	90%
5	RURAL INFRA DEVELOPMENT PROGRAM Program-1: Strengthening Community Infra	16,855	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.

The Company provides multiple channels for customers to register complaints and share feedback in a convenient manner, including a toll-free number, email id, social media platforms, the Company's website and direct engagement with the technical service team.

All complaints are addressed through a structured investigation process jointly handled by the Sales and Technical teams of the respective divisions to ensure timely and effective resolution. In addition, the Company's cement division has integrated the C4C (employee) application with its Customer Relationship Management (CRM) platform to enable seamless management of customer complaints and feedback.

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 confirm to the applicable statutory parameters.
Safe and responsible usage	
Recycling and/or safe disposal	

Business Responsibility & Sustainability Report (Contd.)

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

	FY 2025-26 (Current Financial Year)		Remarks	FY 2024-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	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
Other	377	-	None	991	-	None

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

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

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

Yes, the Company has established a cyber security and data privacy framework with defined processes and controls to identify, mitigate and manage cyber risks and data protection threats. This framework is designed to safeguard business processes, protect information assets and prevent unauthorized access or misuse of customer and stakeholder data. The IT function periodically conducts awareness initiatives to educate employees on cyber risks and preventive measures, thereby strengthening the overall security posture.

The Company also undertakes annual vulnerability assessments of critical assets and engages independent third parties to periodically audit the effectiveness, maturity and robustness of its information security systems and processes. In addition, the Company's Privacy Policy, available on its website (<https://birlacorporation.com/privacy-policy.html>), outlines the procedures for secure data collection, processing, storage and access management to ensure confidentiality, integrity and protection against unauthorized disclosure or loss of information.

Further, the Company is in process of establishing Security operation centre to identify and mitigate any vulnerability in proactive manner round the clock.

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

No significant concerns/complaints/penalties/regulatory actions were identified during the year. Nevertheless, the Company's commitment remains steadfast in delivering the highest quality products to our customers. The Company actively incorporates feedback from all stakeholders into its business processes to continually enhance its offerings.

7. Provide the following information relating to data breaches:**a. Number of instances of data breaches**

Nil.

b. Percentage of data breaches involving personally identifiable information of customers

Not Applicable.

c. Impact, if any, of the data breaches

Not Applicable.

Business Responsibility & Sustainability Report (Contd.)

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:

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

The details about these products are also available as under:

Platform	Weblink/ Contact details
Website	https://www.mpbirlacement.com/
Instagram	https://www.instagram.com/mpbirla_cement/
Facebook	https://www.facebook.com/MPBirlaCement/
WhatsApp Business name	MP Birla Services Mobile no.: 9831519191
YouTube	https://www.youtube.com/channel/UCY5QYR7jLfhK0r75Ds0FkDQ
Twitter	https://x.com/MPBirla_Cement

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

The Company undertakes structured initiatives to educate and train customers and end-users on the safe, efficient and responsible use of its products and services, in line with its commitment to product stewardship and customer well-being. These initiatives include awareness sessions during customer meetings to promote good construction practices and appropriate product application.

In addition, the Company conducts skill development workshops for masons and contractors, provides mobile concrete laboratory services for on-site testing and disseminates educational content through digital platforms such as its website and YouTube channel. Dedicated site support services are also extended to guide customers on appropriate construction methodologies and third-party test reports are shared to ensure transparency and build confidence among customers and influencers.

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".

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

Yes, the Company ensures that product packaging and labelling comply with the applicable Bureau of Indian Standards (BIS) requirements and other relevant regulatory norms.

The Company actively engages with customers through multiple platforms, including social campaigns and loyalty programs, to understand their evolving needs and align its products and services accordingly. In addition, periodic Brand Equity Surveys are conducted to assess brand perception and customer satisfaction, enabling the Company to take proactive measures to enhance customer experience and strengthen long-term relationships.