



Prakash Industries Limited

Srivan, Bijwasan, New Delhi - 110061
CIN : L27109HR1980PLC010724
Tel.: +91-11-41155320 / 41155321 / 41155322
E-mail : pilho@prakash.com, Website : www.prakash.com

PIL/SE/BRSR/2024

6th September, 2024

Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor, Plot No. C/1
G Block, Bandra-Kurla Complex, Bandra (E)
Mumbai - 400051

Listing Department
BSE Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Company Symbol : PRAKASH

Company Code : 506022

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

Dear Sir / Madam,

Pursuant to Regulation 34(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith Business Responsibility and Sustainability Report of the Company for the financial year 2023-24, which forms part of the Annual Report of the Company for the financial year 2023-24

This is for your information and record please.

Thanking you,

Yours faithfully,
For **Prakash Industries Limited**

(Arvind Mahla)
Company Secretary

Encl : BRSR FY 2023-24

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

[As per Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

SECTION A: GENERAL DISCLOSURES
I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity : L27109HR1980PLC010724
2. Name of the Listed Entity : Prakash Industries Limited
3. Year of incorporation : 1980
4. Registered office address : 15 Km. Stone, Delhi Road, Hissar-125044 (Haryana)
5. Corporate address : Srivan, Bijwasan, New Delhi-110061
6. E-mail : Investorshelpline@prakash.com
7. Telephone : +91-11-41155320
8. Website : www.prakash.com
9. Financial year for which reporting is being done : 1st April, 2023 to 31st March, 2024
10. Name of the Stock Exchange(s) where shares are listed : BSE Ltd.
National Stock Exchange of India Ltd.
11. Paid-up Capital : ₹ 17908 Lakhs
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:
Name : Shri Arvind Mahla
Designation : Company Secretary & Compliance Officer
Address : Srivan, Bijwasan, New Delhi - 110061
Telephone : +91-11-41155320
Email ID : investorshelpline@prakash.com
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).

The report is prepared on a standalone basis for Prakash Industries Limited.

14. Weather the Company has undertaken reasonable assurance of the BRSR Core? : No
15. Name of assurance provider : NA
16. Type of assurance obtained : NA

II. Products/services

17. 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 Industry	Metal & Metal products	96.82

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

S. No.	Product/Service	NIC Code	% of total Turnover contribute
1	Sale of Products	2410	96.82

III. Operations

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

Location	Number of plants	Number of offices	Total
National	5	6	11
International	NIL	NIL	NIL

20. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	8
International (no. of Countries)	Nil

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

c. A brief on types of customers: The Company's main products are Sponge Iron / Billet and Ferro Alloys and main consumers are Secondary steel producers. The Company is ISO 9001:2015 Quality management Systems, ISO-14001:2015 En. Management System and ISO-45001:2018 – Occupational Health and Safety Management System and ISO-50001 Energy Management System Certified Organization, which ensures emphasis on Environment, Health and Safety and Energy Conservation During the Manufacturing Process and ensures that the Product Quality and Specifications are met as per the customer specification and laid down procedures are set for customer complaint handling & redressal. Accordingly, all the customer complaint received are adequately and appropriately resolved timely.

IV. Employees

21. Details as at the end of Financial Year: 2023 - 2024

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)	1603	1598	99.69	5	0.31
2.	Other than Permanent (E)	3	3	100.00	0	0.00
3.	Total employees (D+E)	1606	1601	99.69	5	0.31
WORKERS						
4.	Permanent (F)	824	824	100.00	Nil	0.00
5.	Other than Permanent (G)	5171	5162	99.83	9	0.17
6.	Total workers (F+G)	5995	5986	99.85	9	0.15

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

22. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No.(B)	% age (B)
Board of Directors	9	2	22.22
Key Managerial Person	3	Nil	0.00

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23. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2023-2024 (Turnover rate in current FY)			FY 2022-2023 (Turnover rate in previous FY)			FY 2021-2022 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	4.89	-	4.89	6.70	-	6.70	7.85	-	7.85
Permanent Workers	1.69	-	1.69	3.91	-	3.91	2.66	-	2.66

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

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

S. No.	Name of the holding/ subsidiary/associate companies/joint ventures (A)	Indicate whether holding/Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the entity? (Yes/No)
	—	—	—	—

VI. CSR Details

25. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) : Yes
- (ii) Turnover (in ₹) : 3677.78 Crores
- (iii) Net worth (in ₹) : 3015.76 Crores

VII. Transparency and Disclosures Compliances

26. 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 2023-2024 (Current Financial Year)			FY 2022-2023 (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*	Nil	Nil	NA	Nil	Nil	NA
Investors (Other than shareholders)	Yes*	Nil	Nil	NA	Nil	Nil	NA
Shareholders	Yes*	4	Nil	**	3	Nil	**
Employees and workers	Yes*	Nil	Nil	NA	Nil	Nil	NA
Customers	Yes*	23	Nil	**	14	Nil	**
Value Chain Partners	Yes*	Nil	Nil	NA	Nil	Nil	NA

* Refer Section B Question 1(c) for weblink of the policies

** All complaints have been resolved satisfactorily

27. 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; Material topics are those that have a significant impact on our ability to create value for our stakeholders and are influenced by the economic, social, and environmental context in which we operate. We have the following material topics:

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	Environment Energy and Emission Management	Risk	As Steel manufacturing and Power Generation is fuel and energy centric process and we use Fuel (Coal) and Energy for all operations, hence, we need to make investments for Energy Efficiency and Emission Management to meet the Statutory Compliances.	We strived to make timely and suitable investments for continued compliances and even beyond. Our manufacturing processes are energy efficient & ensures Natural resources. We have taken up various emission reduction and energy conservation initiatives at our manufacturing facilities over years. We also focus on Utilization of the by product – Char and other usable wastes to conserve natural resources including Coal.	Positive: The investments in energy and emission management systems and technologies have a financial impact on our business, which we consciously acknowledge and accept. However it ensures the clean working environment for the employees and other stock holders which is beneficial to the Company.
2	Occupational Health and Safety	Risk	Employees and workers are key resources of our business operations, and we believe in providing them a safe and healthy work environment. Additionally, Employee Health and Safety related incidents may create the regulatory compliance, reputational, and business continuity risks. And therefore Risk of failure/ non-compliance can impact the business operations	We strive to make suitable investments in safety related technology and Personal Protective Equipment (PPE) for employees. Our safety training programme is also an important aspect to mitigate the associated risk. We organize the Safety Awareness programmes and promotional events (Safety Week) for creating awareness on occupational health & safety at all level.	Positive: Company invest in safety related technology, PPE and training. However it leads to benefits of uninterrupted operations and downtime and reduce the losses and thus create safety work culture and boost the morale of employees.
3	Risk, Opportunities and Crisis Management	Risk	We perceive crises management as a risk because it has the potential of unprecedented problems which could lead to business disruptions and downtime.	We have established robust SOPs as per ISO systems, conducted toolbox meetings at shop floor, analysed near miss cases and have developed plans to manage various risk and take appropriate actions.	Positive: Establishing robust HSE, and training of workforce/ employees require investments, but it results in a positive impact due to prevention of avoidable operational interruptions.
4	Employee Well Being	Risk	Employee Morale and Engagement as well as healthy work environment is the most important factor for employee wellbeing.	We focus to mitigate this risk by having a continuous interaction and emphasis on upgrading systems and processes to cater to the changing needs of employees and their families. We arrange various training and recreational programmes within the organisation which enhances employee Belongingness.	Positive: Although the systems and processes require investments and costs in implementing and maintaining these programs, however, the direct result can be linked with increased employee loyalty and longer average service tenure and better manpower Productivity

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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)
5	Water and Waste Management	Risk	Risk is always associated with Water & Waste Water Management as poor waste water management and higher uncontrolled water consumption mainly lead to situation of water availability problem which may affect the business adversely.	We ensure optimum use of water by effective monitoring system to conserve water as well as recycling of the waste water through ETP and STP. We take significant care to ensure minimal generation of solid or hazardous waste from various operations and have developed a system to utilize the waste in the processes by recycling (Char, Slag, Accretion) etc. and also disposal in a scientific manner as per regulatory guidelines. Water is the most crucial resource for our plant and we ensure the Zero Liquid Discharge (ZLD) status for the Plant.	Negative: The Company has to invest for the water treatment and Waste Disposal to Ensure the compliance of regulatory guidelines.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

S. No.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	Policy and management processes									
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Web Link of the Policies, if available	https://prakash.com/policies/								
2	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
		All the Major Policies of ISO-9001:2015, ISO-14001:15001, ISO-45001:2018 and ISO-50001:2018 is translated into procedures and being implemented in the plant								
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4	Name of the national and international /codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle	Our Plant is certified with ISO-9001:2015, ISO-14001:15001, ISO-45001:2018 and ISO-50001:2018 and following the Policies and Procedures laid down by these Systems.								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company set the targets for Sustainability KPIs related to Productivity, Quality, Environment, Safety energy, water, waste, air emissions, Society etc. in the respective areas.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The performance against the set targets for above parameters and KPI are covered in the Company's Annual Report in respective areas.								
	Governance, leadership and oversight									
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) We are dedicated to promoting community efforts that drive improvements in education, rural development, women empowerment, and making public infrastructure accessible to people with reduced mobility. We prioritize the conservation of natural resources and improving operational efficiencies to minimize our environmental footprint. We aim to build resilience in our business and among our stakeholders, and we monitor our activities and their environmental and social impacts to ensure that we create value for all stakeholders.									

8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	The Board and respective Committees of Company are responsible for decision making on sustainability related issues.
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, we have respective committees for Health, Safety, CSR, Sustainability and Environment related aspects. These committees meet regularly to evaluate the respective committee performance.

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)								
	Subject for Review	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	Performance against above policies and follow up action	Relevant policies of the Company are reviewed periodically or on need basis by the concerned Head / Senior Management Personnel / Respective Committees and necessary changes to policies & procedures are implemented									As & when required								
	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Status of compliance with all applicable statutory requirements is reviewed on a quarterly/ annual basis by the Board. Quarterly Compliance Certificate on applicable laws is provided by respective department heads and placed before the Board.									Quarterly/ Annually (as per compliance requirements)								

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 : NO

All policies are evaluated internally at regular basis. No external agency is appointed for assessment / evaluation of working of its 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	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	All Principles are covered by the policies.								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

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

Yes, all members of the BoD / employees and workers of company are subjected to work within the boundaries of this policy. The Company ensures that the entire business process are conducted and governed with Integrity, ethical manner, transparent and accountable. All BoD and Key Management personnel signed the Code of Conduct of the Company and abide by them.

S. No.	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
1	Board of Directors	4	- Corporate Legal and Compliance updates - Safety Measures - Business Update of Seamless division - Related Party Transaction	100.00%
2	Key Managerial Personnel	3	Corporate Legal and Compliance updates	100.00%
3	Employees other than BoD and KMPs	42	P3, P4 & P6	34.00%
4	Workers	58	P2, P3 & P6	56.00%

- 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	N.A.	N.A.
Settlement	-	-	Nil	N.A.	N.A.
Compounding Fees	-	-	Nil	N.A.	N.A.

Non-Monetary

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred (Yes/No
Imprisonment	-	-	N.A.	N.A.
Punishment	-	-	N.A.	N.A.

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

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

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

Yes, The Company has a Vigil Mechanism policy under Section 177 of Companies Act, 2013, to deal with any instances of corruption or bribery. The Vigil Mechanism policy is available on the website of the Company viz. <https://prakash.com/policies/>

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 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2023-2024 (Current Financial Year)		FY 2022-2023 (Previous Financial Year)	
	No.	Remarks	No.	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	NA	Nil	NA

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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Number of days of accounts payables	27	29

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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	—	—
	b. Number of trading houses where purchases are made from	—	—
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	—	—
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	—	—
	b. Number of dealers / distributors to whom sales are made	—	—
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	—	—

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Parameter	Metrics	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	–	–
	b. Sales (Sales to related parties/ Total Sales)	–	–
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	–	–
	d. Investments (Investments in related parties / Total Investments made)	–	–

Leadership Indicators

- Awareness Programmes conducted for value chain partners on any of the Principles during the financial year:

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
74	P2 & P3	84%

Company carried out various awareness programs on Environment health and safety, in which suppliers and contractors have participated and taken part.

- 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

PIL has a Code of Conduct that all Board members and senior management must adhere to. The Board of Directors and senior management submit an annual declaration confirming their adherence to the Code of Conduct, which includes the provisions on dealing with conflicts of interest. The same is available on the website of the Company viz. www.prakash.com.

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

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

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R & D	-	-	The Company emphasizes to use the best efficiency machines/ equipment's and state of art technologies for the product and processes in the Integrated Steel and Power Plant. The Company is certified with Integrated Management System ensuring the Quality (ISO-9001:2015), Environment – (ISO-14001-2015), Occupational Health Safety –(ISO-45001:2018) and Energy management systems –(ISO-50001:2018) of the organization. The company ensure the optimum use of the natural Resources and Minerals by increased efficiency and implementing the energy conservation and cost reduction Planning for Energy and Water Saving. The Company ensures that it's all product / process address the quality, Productivity, Energy Efficiency, environmental, safety and social concerns at the design stage itself through finalisation of state-of-the-art technologies as well as effective and faster implementation at the projects stage.

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
Capex	-	-	The Company focus on the environment protection by installing air pollution control devices like High efficiency Electrostatic Precipitators, Bag Filter System, Fume Extraction systems, Venture Scrubber Systems, Dust suppression Systems and Higher Stacks to control the emissions level and to ensure a healthy and clean environment to its employees and stake holders. The Company has installed Online Continuous Emission & Effluent Monitoring Systems for monitoring emission. The Company also implemented the Green belt development programme inside the plant premises and to conserve natural resources, Waste Heat Recovery Boilers are installed Generated coal char from Sponge Iron Plant is recycled and used as fuel in Captive Power Plant. Metal recovered from waste slag is reused in Steel making. The Company's Integrated Steel Plant ensures ZERO discharge conditions by utilizing the recycled water treated in the efficient Effluent Treatment Plant & Sewage Treatment Plant to conserve water, which is used in water recirculation system, water spraying system & plantation etc. Rain & Roof water harvesting systems are provided to maintain desired water level for the plant operations

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? 25%

Yes, Company has adopted the policy of working with ISO-14001 and ISO - 45001 certified contractors/ suppliers/ vendors for its major services. All contractors/ suppliers/vendors are encouraged to maintain human resources management policies including disciplinary practices, remuneration and working hour and health, environment & safety related clauses in their jobs/contracts. Company follows the Three R's i.e. RRR Recycle, Reuse, Reduce) and thus all solid wastes including scrap wastes are recycled for making Billets.

Environment, Social and good Governance practice are core of compare's procurement practices and Company's endeavour is to procure more goods locally and domestically. The main ingredients MS Scrap, Iron Ore, Dolomite and Coal are sourced locally to ensure sustainable sourcing.

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

We are disposing the used batteries, hazardous waste, E-waste to authorised recyclers & Plastic waste is not applicable to as it is not used in our process.

Company believes in creating Wealth from Waste and therefore utilize the various Byproducts and Waste in the Process. Company has undertaken several initiatives to adopt the mechanism of reuse and recycle of various waste generated in steel making process. The Slag from Steel Melting Shop & Ferro Alloy Plant is processed in Metal Recovery plant for recovery of valuable metal for use in Steel Making. Further rejected slag is being reused in road making and in filling of Abandoned Mines. Mill Scale of SMS, Accretion and Cooler Oversize Material of DRI is used in the Making of Ferro Alloys and Fly ash of Power Plant is being used for Making of Fly Ash Bricks as well as being supplied to Cement Plants. Hazardous Wastes mainly used oil & waste oil is being sold 100% to authorised dealers for further recycling. E waste generated from the plant is being sold to authorize re-processors and Authorized Vendors.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No).

Yes. We are disposing the Hazardous Waste, Used Batteries and E Waste through Authorized Recycler and We have submitted details of these hazardous waste to Pollution Control Boards in prescribed format.

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.

We are disposing the Hazardous Waste, Used Batteries and E Waste through Authorized Recyclers and we have submitted details of these hazardous waste to Pollution Control Boards in prescribed format.

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Leadership Indicators

- Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format? No.

NIC Code	Name of the 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 link
No	No	No	No	No	No

- 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 the Product/ Service	Description of the Risk/Concern	Action Taken
Sponge Iron / Billets / Ferro Alloys and Power Generation and Sinter	Emission	Company has installed the latest technology Air pollution control devises like ESP, Bag Filters, Fume Scrubber Systems, Venturi Scrubber Systems etc. Online monitoring systems are also installed for online measurement of the Air and water Pollution levels.

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Slag	10.55%	9.80%
Coal Char	62.44%	74.60%

- 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 2023-2024 (Current Financial Year)			FY 2022-2023 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA	NA	NA	NA	NA	NA
E-waste	NA	NA	0.57	NA	NA	2.34
Hazardous waste	NA	NA	14.10	NA	NA	5.06
Other waste Batteries	NA	NA	1.92	NA	NA	Nil

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

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

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

Essential Indicators

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

Category	% of employees covered by										
	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	1598	254	15.89	1598	100.00	-	-	-	-	-	-
Female	5	5	100.00	5	100.00	-	-	-	-	-	-
Total	1603	259	16.16	1603	100.00	-	-	-	-	-	-
Other than Permanent employees											
Male	3	-	-	3	100.00	-	-	-	-	-	-
Female	0	-	-	0	-	-	-	-	-	-	-
Total	3	-	-	3	100.00	-	-	-	-	-	-

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

The Company ensures the wellbeing of the employees and workers by providing safe, healthy and a hygienic work place. The Company has canteen facility, medical facility, transportation facility, Residential Colony and Bachelor Accommodation in the campus. Employees are covered under ESIC and Pension Scheme. Scholarship to Children, Marriage Gift, Uniforms etc. are being given to workers. All festivals are being celebrated in the Colony and Campus with participation of all regular sports activities are also being organised for physical & mental development of employees.

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 employees											
Male	824	245	29.73	824	100.00	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	824	245	29.73	824	100.00	-	-	-	-	-	-
Other than Permanent employees											
Male	5162	5162	100.00	5162	100.00	-	-	-	-	-	-
Female	9	9	100.00	9	100.00	-	-	-	-	-	-
Total	5171	5171	100.00	5171	100.00	-	-	-	-	-	-

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

	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
(i) Cost incurred on well-being measures as a % of total revenue of the company	₹ 560 lakhs	₹ 528 lakhs
(ii) Total Revenue of the Company	₹ 367777 lakhs	₹ 344375 lakhs
(iii) Cost incurred on wellbeing measures as a % of total revenue of the company	0.15%	0.15%

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

Benefits	FY 2023-2024 (Current Financial Year)			FY 2022-2023 (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.)
PF	100.00	100.00	Yes	100.00	100.00	Yes
Gratuity	100.00	100.00	Yes	100.00	100.00	Yes
ESI	11.01	29.8	Yes	11.97	57.59	Yes
Others-Please specify	-	-	-	-	-	-

3. Accessibility of workplaces are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard – Yes, The Differently abled employees are working at work place which is well accessible to them as per the statutory guidelines.
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, we follow the same rules and guidelines for all Employees in all dealings like recruitment, Remuneration and Promotions, reward and recognition etc. weblink of policy <https://prakash.com/policies/>
5. Return to work and Retention rates of permanent employees and workers that took parental leave - **Not Applicable**

Gender	Permanent employees		Permanent workers	
	Return to Work	Retention rate	Return to Work	Retention rate
Male	-	-	-	-
Female	-	-	-	-
Total	-	-	-	-

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.

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	We have a committee to discuss, report and resolve the grievance like Sexual harassment committee, Works Committee Regular Meetings with worker representative by HOD's, Union Meetings, P&A Meeting, Safety Committee Meeting, Environment Management Committee Meeting, Suggestion Box etc.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2023-2024 (Current Financial Year)			FY 2022-2023 (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	1603	1408	87.84	1525	1315	86.23
Male	1598	1403	87.80	1521	1311	86.19
Female	5	5	100.00	4	4	100.00
Total Permanent Workers	824	824	100.00	830	830	100.00
Male	824	824	100.00	830	830	100.00
Female	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY 2023-2024 (Current Financial Year)					FY 2022-2023 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill up gradation		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	1598	1598	100.00	636	39.80	1521	1521	100.00	961	63.18
Female	5	5	100.00	5	100.00	4	4	100.00	4	100.00
Total	1603	1603	100.00	641	39.99	1525	1525	100.00	965	63.28
Workers										
Male	824	824	100.00	287	34.83	830	830	100.00	789	95.06
Female	-	-	-	-	-	-	-	-	-	-
Total	824	824	100.00	287	34.83	830	830	100.00	789	95.06

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

Category	FY 2022-2023 (Current Financial Year)			FY 2021-2022 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1598	1598	100.00	1521	1521	100.00
Female	5	5	100.00	4	4	100.00
Total	1603	1603	100.00	1525	1525	100.00
Workers						
Male	824	824	100.00	830	830	100.00
Female	-	-	-	-	-	-
Total	824	824	100.00	830	830	100.00

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, company has implemented the ISO-45001:2018 – Occupational Health and Safety Management System under Integrated Management system. Entire plant and operations and services are abided by the IMS Policy and perform the task as per IMS Procedures and Policy. All the Employees and Contractors are abide by the ISO-45001 System and IMS policy and ensure the safe work practices and safe work culture in the organization.

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

Yes, as a Part of ISO-45001 the work related Hazards are identified and risk are assessed though the Structured Group Risk Assessment (GRA) process and based on the RISK Potential, appropriate Corrective and Preventive action are being planned and taken through the Improvement action plan by respective plant and divisions.

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

Yes, Well defined Processes is finalised to report the work related Hazards and to remove themselves from such risks. As a Part of ISO-45001 the work related Hazards are identified and risk are assessed though the Structured Group Risk Assessment (GRA) process and based on the RISK Potential, appropriate Corrective and Preventive action are being planned and taken through the Improvement action plan by respective plant and divisions. The Safety Subcommittee and Safety Committee are formed for a regular review and monitoring of the safety related work progress and various awareness programs are organized for creating the safety and health awareness amongst employees.

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

Yes, We have a full-fledged and well equipped Occupation Health Centre in our plant where a well qualified team of Doctors and Nursing staff is employed to cater to the medical and health care services of employees and families, workers have access to these services.

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

Safety Incident/Number	Category	FY 2023-2024 (Current Financial) Year	FY 2022-2023 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.22	4.61
	Workers	2	3
Total recordable work-related injuries	Employees	Nil	2
	Workers	2	13
No. of fatalities	Employees	Nil	Nil
	Workers	3	3
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	Nil	Nil

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

The Company ensures Safety First is committed to create safe Work environment by providing Safety Induction programme to all new employees, conducting the Continuous Safety, Occupational, Environmental training to all employees and making the appropriate Safety PPES available. Safe Work Practices are taught to employees through this training. The company organize the various awareness programs like National Safety Day Celebration , Competition for creating the safety and health awareness amongst employees.

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

	FY 2023-2024 (Current Financial Year)			FY 2022-2023 (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	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	Nil

14. Assessments for the year:

Our plant is being assessed on periodic interval by the statutory authority – IHS Department and Health and Hygiene Committee for working condition and Director Health And Safety for assessing the Healthy and Safety Practises and Company takes actions on the observations, if any.

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

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 takes appropriate corrective and prevention action based on the safety Walk through audit by safety team and statutory authorities. Company has provided the FRMM Suits to employees working in the SMS – Heat Area and appropriate PPEs to all Employees. Regular Onsite Safety Trainings , Safety Tool Box Talk and Identification and Removal of Unsafe condition and Unsafe Practices is being done to ensure safe work place.

Leadership Indicators

- 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
- Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners. - We have Prakash Employees Welfare Scheme to provide monthly pension to the dependents till the age of retirement of the victim.
- 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 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Employees	Nil	Nil	Nil	Nil
Workers	Nil	3	Nil	Nil

4. Does the entity provide transition assistance programs to facilitate continued employ ability and the management of career endings resulting from retirement or termination of employment? (Yes/ No) - NO
5. Details on assessment of value chain partners: Contractors

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100 % of all contractor employee
Working Conditions	100 % of all contractor employee

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 –

As a part ISO-45001 regular assessment and corrective and preventive action and improvement action being taken to address the risk arising from assessment of health and Safety practices and working conditions, Company is regularly providing PPEs doing Unsafe Condition Survey, Analysing Near Miss Cases ensuring, Worker Participation & conducting, Safety Committee Meetings and Internal and External Audit etc.

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.

PIL has a flexible and strategic stakeholder identifying process where key stakeholder groups from all the spheres of all possible stakeholders. This is done after considering the influence of each stakeholder on the Company & their ability to create value for Company. Through this mechanism, the Company has currently identified certain groups as important stakeholders. Internal stakeholders are all Employees working in the organization and external stakeholders are suppliers / Vendors / nearby Community/ Contractors / Govt. Institution / NGO and other interested parties.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Internal stakeholders are all Employees working in the organization and external stake holders are suppliers / Vendors / nearby Community/ Contractors / Govt. Institutions / NGO and other interested parties.	No	Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Whatsapp Group, Website	Annually/ Half yearly/ Quarterly/ Monthly and as & when required	The Company has developed internal systems and procedures to identify, prioritize and address needs and concerns of stakeholders at various levels. Likewise, various departments have been entrusted with the responsibility of interacting and engaging with stakeholders. The Company engages with stakeholders through multiple channels of communication both formally and informally.

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 has developed internal systems and procedures to identify, prioritize and address needs and concerns of stakeholders at various levels. Likewise, various departments have been entrusted with the responsibility of interacting and engaging with stakeholders. The Company engages with stakeholders through multiple channels of communication both formally and informally.

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, Our Internal Stake holders are all Employees working in the organization and external stake holders are suppliers / Vendors / nearby Community/ Contractors / Govt. Institution / NGO and other interested parties for the development of socioeconomic development in the plant vicinity. The Company has mapped its internal as well as external stakeholders. The Company has developed internal systems and procedures to identify, prioritize and address needs and concerns of stakeholders at various levels. Likewise, various departments have been entrusted with the responsibility of interacting and engaging with stakeholders. The Company engages with stakeholders through multiple channels of communication both formally and informally.

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

The Company works with the local administration to undertake rural development projects such as construction of roads, drainage facilities, renovation of pond, construction of bathing places and community hall and other need based infrastructure as per requirement of near by communities.

- a. Extend support to children from earmarked marginalized communities for their education in the nearby schools / Colleges. - We have been distributing necessary fees for poor children, maintenance of schools, extended support for higher education for their requirement, provided school bus in nearby village.
- b. Provide apprentices to the nearby students to increase their skill and groom them as employable and give them jobs as per their skill. – The Company provides apprentices to students of ITI, Diploma, Engineering in the Company and they are being recruited based on the need of the Company.
- c. The Company works for development and livelihood projects such as spreading awareness about sanitation, hygiene, vocational training and entrepreneurship. - Plant has provided technical awareness programme about sanitation, hygiene, vocational training and entrepreneurship from internal & external parties.
- d. Women empowerment through promoting women based groups and focused initiatives including skilling and livelihood. – The Company is organizing awareness training programme regarding medical, skill and livelihood to the nearby villages and adopted villages.
- e. We have been extending support to widows by way of pensions. – The Company is providing and extending support for widows by way of giving pensions.
- f. Spreading the Awareness on the Health care, Medical aids and Ambulance Facility to nearby community. – The Company organizes medical camps in nearby villages, distributes medicines free of cost and provides ambulance facilities in nearby village as per their requirements.
- g. Focus on sanitation across community as well as private places including schools, individual households, community places like markets, community halls etc. Promoting resource sufficiency for clean drinking water, clean air and green ecosphere. – The Company is providing drinking water line as well as water tankers, Pond digging in nearby villages and plantation programme is performed to maintain ecosphere. Contribution for Chhattisgarh Badminton & Satranj Sangh for sports, donation for maintaining social & communities, contribution for cultural programme as per directions of Administration, contribution for poor families.

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PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2023-2024 (Current Financial Year)			FY 2022-2023 (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	1603	1603	100.00	1089	1089	100.00
Other Than Permanent	3	3	100.00	436	436	100.00
Total Employees	1606	1606	100.00	1525	1525	100.00
Workers						
Permanent	824	824	100.00	830	830	100.00
Other Than Permanent	5171	5171	100.00	5121	5121	100.00
Total Employees	5995	5995	100.00	5951	5951	100.00

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

Category	FY 2023-2024 (Current Financial Year)					FY 2022-2023 (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	1603	-	-	1603	100.00	1089	-	-	1089	100.00
Male	1598	-	-	1598	100.00	1089	-	-	1089	100.00
Female	5	-	-	5	100.00	-	-	-	-	-
Other Than Permanent	3	-	-	3	100.00	436	-	-	436	100.00
Male	3	-	-	3	100.00	432	-	-	432	100.00
Female	0	-	-	0		4	-	-	4	100.00
Workers										
Permanent	824	-	-	824	100.00	830	-	-	830	100.00
Male	824	-	-	824	100.00	830	-	-	830	100.00
Female	-	-	-	-	-	-	-	-	-	-
Other Than Permanent	5171	-	-	5171	100.00	5121	-	-	5121	100.00
Male	5162	-	-	5162	100.00	5112	-	-	5112	100.00
Female	9	-	-	9	100.00	9	-	-	9	100.00

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

a. Median remuneration/wages

	Male		Female	
	Number	Median / Average remuneration/salary/ wages of respective category	Number	Median / Average remuneration/salary/ wages of respective category
Board of Directors (BoD)	4	33806056	2	0
Key Managerial Personnel	3	13598824	0	0
Employees other than BoD and KMP	1435	85910104	4	92593
Workers	821	23244728	0	0

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

	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Gross wages paid to females	25.48 lakhs	23.86 lakhs
Total Wages	12652.55 lakhs	12059.10 lakhs

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, Human Rights is a sensitive issue and Company has zero tolerance to Human Rights violation. Human Rights is one of the Key focus area for the Company. No complaint on Human Rights was received during the year.

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

Company has a grievance redressal process and has instituted a Code of Conduct & Employee Service Rules that clearly delineates employee responsibilities and acceptable employee conduct. Company has an established policy for protecting the human rights of its employees, workers and stakeholders that are also covered in the Code of Conduct and Whistle Blower Policy.

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

	FY 2023-2024 (Current Financial Year)			FY 2022-2023 (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	Nil	Nil	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour/Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

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

	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
(i) Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
(ii) Female employee/ Worker	14	13
(iii) Complaints on POSH as a % of female employees / workers	Nil	Nil
(iv) Complaints on POSH upheld	Nil	Nil

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases. Different Committee and Forum -The Company has a sexual harassment committee to address the issues and grievances arise of the discrimination and harassment cases. However we have not received any such complaints during the FY 2023-24.
9. Do human rights requirements form part of your business agreements and contracts? (Yes/No) – No
10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100% of our plant sites were assessed by the Company / Labour inspector
Forced/involuntary labour	100% of our plant sites were assessed by the Company / Labour inspector
Sexual harassment	100% of our plant sites were assessed by the Company / Labour inspector
Discrimination at workplace	100% of our plant sites were assessed by the Company / Labour inspector
Wages	100% of our plant sites were assessed by the Company / Labour inspector
Others – please specify	100% of our plant sites were assessed by the Company / Labour inspector

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

Periodic assessment by statutory authorities is being carried out for ensuring the points covered in Question 9 and appropriate corrective and preventive action is initiated by the company to address all the issues and observation of the authority and compliance is being ensured and submitted.

Leadership Indicators

- Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints. - Not Applicable
- Details of the scope and coverage of any Human rights due-diligence conducted. - Not Applicable
- 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
- Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	The Company expects its value chain partners to adhere to the same values, principles and business ethics upheld by the Company in all their dealings. No specific assessment with respect to value chain partners has been carried out.
Discrimination at workplace	
Child labour	
Forced/involuntary labour	
Wages	
Others – please specify	

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

Periodic assessment by statutory authorities is being carried out for ensuring the points covered in Question 9 and appropriate corrective and preventive action is initiated by the company to address all the issues and observation of the authority and compliance is being ensured and submitted for its verification and confirmation of compliance

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

Essential Indicators

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	–	–
Total fuel consumption (B)	–	–
Energy consumption through other sources (C)	–	–
Total energy consumed from renewable sources (A+B+C)	–	–
From non-renewable sources		
Total electricity consumption (D)	4105317	3609468
Total fuel consumption (E)	31420356	21835810
Energy consumption through other sources (F)	278300	336420
Total energy consumed from non-renewable sources (D+E+F)	35803973	25781698
Total energy consumed (A+B+C+D+E+F)	35803973	25781698
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0010271	0.000749
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.0000010741	0.0000005801
Energy intensity in terms of physical output	0.019446	0.021415
Energy intensity (optional) – the relevant metric may be selected by the entity	–	–

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. – Yes, M/s MCJ Energy Pvt. Ltd. has conducted the Energy Audit.

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, The Target given by the Govt. was achieved by the company.

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

Parameter	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Water withdrawal by source(in kilolitres)		
(i) Surface water	6766836	6244433
(ii) Groundwater	75357	75312
(iii) Third party water	—	—
(iv) Seawater / desalinated water	—	—
(v) Others	—	—
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	6842193	6319745
Total volume of water consumption (in kilolitres)	6842193	6319745
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0000002053	0.0000001422
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.016584	0.0182140
Water intensity in terms of physical output	0.016584	0.0182140
Water intensity (optional) – the relevant metric may be selected by the entity	—	—

Note: Indicate if any independent assessment/ evaluation/assurance have 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:

Parameter	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
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	—	—

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

Yes, Implemented the mechanism for Zero Liquid Discharge and water conservation scheme through Effluent Treatment plant, Sewage treatment plant, Rain water harvesting, Roof water harvesting system and treated water is being used in the process & same quantity of water is saved and less water is drawn from resource water & maintained water level in the area. The STP and ETP water is used in the Gardening and Dust Suppression to control the fugitive emission and other process requirements.

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

Parameter	Please specify unit	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
NOx	Mg/Nm ³	125	143
SOx	Mg/Nm ³	265	235
Particulate matter (PM)	Mg/Nm ³	30	34
NOx	Mg/Nm ³	NA	NA
SOx	Mg/Nm ³	235	243
Particulate matter (PM)	Mg/Nm ³	28	30
Persistent organic pollutants (POP)	Mg/Nm ³	NA	NA
Volatile organic compounds (VOC)	Mg/Nm ³	NA	NA
Hazardous air pollutants (HAP)	Mg/Nm ³	NA	NA
Others – please specify	Mg/Nm ³	NA	NA

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 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	NA	NA
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	NA	NA
Total Scope 1 and Scope 2 emissions per rupee of turnover	NA	NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	NA	NA	NA
for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	–	–	–
Total Scope 1 and Scope 2 emission intensity in terms of physical output	–	–	–
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	–	–	–

Note: Indicate if any independent assessment/ evaluation/assurance have been carried out by an external agency? (Y/N) If yes, name of the external agency. No

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8. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.
No Project is undertaken in FY 2023-24
9. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	Nil	Nil
E-waste (B)	0.57	1.97
Bio-medical waste (C)	0.03	0.03
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	1.92	0.67
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G) Used Oil	14.10	5.06
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Nil	Nil
Total (A+B + C + D + E + F + G + H)	16.62	7.73
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	–	–
Revenue from operations) Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	–	–
Waste intensity in terms of physical output	–	–
Waste intensity (optional) – the relevant metric may be selected by the entity	–	–
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	16.59	7.7
(ii) Re-used	–	–
(iii) Other recovery operations	–	–
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.03	0.03
(ii) Landfilling	–	–
(iii) Other disposal operations	16.59	7.70
Total	16.62	7.73

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.

In the process of sponge iron production, coal is used for generating heat and chemical reaction for removing the oxygen from iron ore, During this metallurgical process reaction, along with sponge iron, coal char and flue gas is generated as by product of DRI Process. In order to utilise Waste, this coal char is being used as a fuel for the generation of power in captive power plant. By utilizing the char in power Generation Company

is saving proportionate quantity of coal and contributing for conservation of natural resources and keeping the nature and atmosphere clean. To utilize the flue gas of the DRI Process the company has installed the Waste Heat Recovery System for Generation of Power by utilizing the Flue gas.

The Slag generated during the process of steel making in Induction Furnace contains Iron particles mixed with slag. To recover the metal particles, magnetic slag crusher has been established. The recovery of metal particles is approximately 10% which is reused in the process of induction furnace for steel making. By this, proportionate amount of raw material i.e., mineral is saved. By doing such practices, we are using a waste as a source of energy & controlling environmental pollution and conserving the natural resources. As far as remaining part of slag is concerned, we are using it for levelling work and road making etc.

The Waste generation of Power Plant is Fly ash is being used in brick /block making, road making, and various concrete applications and is disposed off in abandoned mines. We are having fly ash brick manufacturing plant inside our premises. Fly ash bricks are used in all type of construction carried out in the plant. Apart from this we are also disposing off fly ash in mines and low lying areas. All safe and scientific methods are being adopted during handling, transportation and dumping of fly ash.

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

S. No	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not Applicable			

The company is locating in Hathneora, Dist – Janjgir-Champa and there are no ecologically sensitive areas in around our company.

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

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

The company has not taken any project in the current financial year 2023-2024 hence the Environmental Impact Assessment was not carried out.

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: - YES, The Company is compliant with all Water, Air and Environment Protection Act of India and there are no Non-Compliances identified in FY 2023-24.

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
Not Applicable				

Yes, The Company is ISO -14001 and ISO-45001 Certified organization and implement and has complied with all statutory and legal requirement and applicable Laws of Lands and 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. The company is ensuring all Water and Air and Environment protection guidelines and ensure all the compliance as per the Grant Consent of CPCB and MoEF guidelines.

There is no noncompliance with respect to environmental law/ regulations/ guidelines in the current financial year 2023-2024.

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Leadership Indicators

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

Parameter	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D) GJ	4105317	3609468
Total fuel consumption (E) GJ	31420356	21835810
Energy consumption through other sources (F) GJ from CSEB	278300	336420
Total energy consumed from non-renewable sources (D+E+F) GJ	35803973	25781698

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Yes, M/s MCJ Energy Pvt. Ltd. has conducted the Energy Audit.

2. Provide the following details related to water discharged:

Parameter	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
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)	00 [#]	00 [#]

[#]The Company has installed efficient effluent treatment plant (ETP) of capacity - 19200 m3/day and Sewage treatment plant (STP) of capacity - 500 m3/day for treatment of effluent & sewage water of Plant and Colony and Company

ensures Zero Liquid Discharge (ZLD) norms and guidelines with continuous monitoring and control mechanism and treated water is being used appropriately in the process as well as in cooling tower make up, road cleaning, dust separation, plantation & horticulture purpose.

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.

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

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

- (i) Name of the area - Champa, Chhattisgarh
- (ii) Nature of operations - Manufacturing Plant and Power Generation
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) To Surface water	6766836	6244433
(ii) Groundwater	75357	75312
(iii) Third party water	–	–
(iv) Seawater / desalinated water	–	–
(v) Others	–	–
Total water discharged (in kilolitres)	00 [#]	00 [#]
Total volume of water withdrawal (in kilolitres)	6842193	6319745
Total volume of water consumption (in kilolitres)	6842193	6319745
Water intensity per rupee of turnover (Water consumed / turnover)	0.0010271	0.000183513
Water intensity (optional) – the relevant metric may be selected by the entity	–	–
Water discharge by destination and level of treatment (in kilolitres)	–	–
(i) Into Surface water	–	–
- No treatment	–	–
- With treatment – please specify level of treatment	–	–
(ii) Into Groundwater	–	–
- No treatment	–	–
- With treatment – please specify level of treatment	–	–

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Parameter	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
(iii) Into 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)	00 [#]	00 [#]

[#]We have installed effluent treatment plant (ETP) of capacity - 19200 m³/day and sewage treatment plant (STP) of capacity - 500 m³/day for treatment of effluent & sewage water and Zero discharge condition is being maintained.

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

Parameter	Unit	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (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	NA	NA
Total Scope 3 emissions per rupee of turnover	NA	NA	NA
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	NA	NA	NA

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.

5. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

There is no any ecologically sensitive areas in around the company premises.

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

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Installation of Density Separator System DNS for Coal Beneficiation	With the use of DNS System the Coal FC is improved	The Improved FC of coal resulted into better process of DRI Kilns
2	Installation of Cone Crusher for Iron Ore Crushing	This is resulted into provide the required size of Iron ore in the Kilns	Leads to better operation of Kilns
3.	Installation of Fogging system in Kiln Separation Area	Leads to dust suppression	Fugitive Emission reduced
4.	Installation of two nos coal dryers in SID Kiln Areas	Leads to reduce moisture in Coal	Leads to better operation of Kilns
5.	One bag filter installed in kiln 1 and 2 fines bin to reduce dust content in sponge iron	Leads to reduce Fines fraction in Sponge Iron	Leads to better efficiency in IFD
6.	Kiln 1 ESP ash handling system is diverted to kiln 3 bin. Resulted in power saving of pug mill, RAV and building lighting.	Leads to reduce the Dust Emission Points	Resulted in power saving of pug mill, RAV and building lighting.
7.	One no. Bag filter installed in kiln 4&5 char bin for pollution control.	Leads to Dust Control and Minimize the emission	Leads to Dust Control and Minimize the emission

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

Onsite and Offsite Disaster Management Plan has been initiated. In order to monitor the effectiveness of the Plans, mock drills at regular intervals are carried out. Awareness programs have been initiated to make the employees aware of their role and responsibility during any accident. The fire fighting systems are checked at regular intervals. Fire extinguishers have been refilled and certified. The surrounding community has been made aware through awareness camps about the probable disasters and the emergency response plans.

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

We have provided Bag filter system for control of source emission and Fogging system for fugitive emission which are working more efficiently. We have deployed a road cleaning machine for better housekeeping of the plant. We have CC roads in the plant to minimize dust emission during vehicular movements. Time to time, we have made retrofitting work of ESPs, Bag filters, Venture scrubber systems & Fume scrubber systems to improve efficiency of air pollution control devices and to minimize the pollution load in the environment. We have regular programmes for plantation and this year we have planned to plant 10000 saplings in the plant premises. We are implementing effluent treatment plant and reuse of treated wastewater for cooling tower make up water, dust separation systems, pug mills area, ash handling systems, water spraying in raw material storage yard & finished product area, cleaning of road area, horticulture & plantation purpose. This has been saving the consumption of fresh water. We have installed sewage treatment plant for treatment of domestic water and are using treated water for plantation purpose.

The Company is installed the following systems for utilization of waste and reducing the adverse impact on the environment.

- (i) WASTE HEAT RECOVERY BOILER (WHRB):

WHRB is a well known technology for the generation of power from the waste heat, generated from source. Here, we use waste heat from rotary kiln where coal is used for the generation of heat for the purpose of melting of raw materials used for sponge production. Instead of leaving the huge quantity

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of heat in atmosphere which could unbalance its stability; we use it for 75 MW power generation. The generated power from the process is used for Industrial use. By this process, we are preventing to release the hot gases in atmosphere and on the other hand we are re-cycling & re-using our waste resources.

(ii) UTILIZATION OF COAL CHAR:

In the process of sponge iron production, coal is used as a raw material for generating heat. At the end of the process, coal char is also generated. This coal char is solid waste after the process which we are using as fuel for the generation of power in captive power plant. By Utilizing the char in power generation, we are reducing the coal consumption respectively and also utilizing the Waste for creating Best out of it which leads to make our surroundings better and leads to create a clean and green environment.

(iii) SLAG CRUSHER:

Slag is generated during the process of steel making in Induction Furnace which contains DRI Sponge (pellet/Ore) and Steel particles embedded and mixed with IFD slag. To recover the Sponge iron particles, A magnetic Slag Crusher is Installed to processing and recovery Sponge iron particle from Slag. The recovery of sponge particles is approximately 10% which is reused in the process of Induction furnace for steel making. By this, substantial amount of raw material (i.e., mineral) is saved. By doing this, we are using waste as a source of mineral & controlling environmental pollution.

9. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. 100 % through abiding and implementing the IMS policy of the Company by all associates business value chain partner and its employees.

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.
- 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	Confederation of Indian Industry	National
2	PHD Chamber of Commerce and Industry	National
3	ASSOCHAM	National
4	Indian Chamber of Commerce and Industry	National
5	National Safety Council	National

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

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

Leadership Indicators

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

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly/ Others – please specify)	Web Link, if available
Not Applicable					

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development
Essential Indicators

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

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

Not Applicable as there were No Projects that require SIA as per Applicable Laws

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 PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

There is no any case of Rehabilitation and Resettlement (R&R)

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

The community grievances are received in both written as well as verbal communication from nearby villages to our concern Dept., – The Company provides an opportunity for communities to inform their concerns and requirements and helps promote a transparent mechanism for understanding and resolving their grievances through appropriate and timely intervention.

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

	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	2.40%	~ 0.28%
Sourced directly from within the district and neighbouring districts	-	-

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 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Rural	–	–
Semi-urban	–	–
Urban	–	–
Metropolitan	–	–

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

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Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

There is no any negative social impacts identified.

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

S. No.	State	Aspirational District	Amount spent (In INR)
1	Chhattisgarh	Janjgir - Champa	299.69 Lakhs
2	Delhi	South Delhi	1250.00 Lakhs
3	Odisha	Sirkaguttu Keonjhar	9.34 Lakhs

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No) NO – Company believes and gives Equal opportunity and fair opportunity to all Vendors and does not practice preferential procurement.

(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:

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

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized group
1	Drinking water facility	6150	93.00%
2	Promotion of education	6300	89.00%
3	Health care	2900	94.00%
4	Environmental awareness- Plantation and water conservation	2300	97.00%
5	Promotion of Sport	1500	91.00%
6	Social causes	3500	97.00%

The execution of programs under the thematic heads Education, Healthcare, Rural Transformation, Environment and Sanitation are carried out with the support from development sector Organizations and institutions apart from implementation through respective CSR teams. Employee volunteering also acts as a critical implementing arm across for the earmarked communities. The interventions are carried out in tandem with local Government bodies to meet the social mandate for the earmarked communities.

The Company's Corporate Social Responsibility (CSR) initiatives are implemented through delivery mechanisms

comprising of employees, local bodies, non-governmental organizations, not for- profit entities and government institutions etc. The CSR is the integral part of the Company policy and all CSR initiatives is being planned, executed and monitored by the dedicated CSR Team.

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

- Describe the mechanisms in place to receive and respond to consumer complaints and feedback.
The Company has implemented ISO-9001:2015 and have structured procedure under ISO -9001:2015 to receive and respond to consumer complaints and feedback. The Company take the customer satisfaction survey as per ISO-9001:2015 procedures and accordingly action is initiated for ensuring higher customer satisfaction.
- Turnover of products and/ services as a percentage of turnover from all products/service that carry information about: - Not Applicable

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

- Number of consumer complaints in respect of the following:

	FY 2023-2024		Remarks	FY 2022-2023		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	N.A.	N.A.	Nil	Nil
Advertising	Nil	Nil	N.A.	N.A.	Nil	Nil
Cyber-security	Nil	Nil	N.A.	N.A.	Nil	Nil
Delivery of essential services	Nil	Nil	N.A.	N.A.	Nil	Nil
Restrictive Trade Practices	Nil	Nil	N.A.	N.A.	Nil	Nil
Unfair Trade Practices	Nil	Nil	N.A.	N.A.	Nil	Nil
Other Product related	23	Nil	*	14	Nil	*

* All complaints have been resolved satisfactorily

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

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

- 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. - NO
- 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 such issues arose 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

7. Provide the following information relating to data breaches:
 - a. Number of instances of data breaches along-with impact:- Nil
 - b. Percentage of data breaches involving personally identifiable information of customer:- NIL

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available). – Yes, www.prakash.com.
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

As our Product is B2B and Industrial Usage Product, hence we mention the heat specific details on each billet and also provide the test certificate with each lot for safe and responsible usage of the product by the users in their manufacturing process.
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

Company has implemented ISO-9001:2015 (QMS) System and follow the procedure for customer centric approach, customer complaints redressal process and accordingly the customer communication is performed as per ISO documented procedures.
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, As our Product is B2B and Industrial Usage Product hence we mention heat specific details on the each billet and also provide the test certificate with each lot for traceability and safe and responsible use of product.