

# Business Responsibility & Sustainability Reporting

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## Section A: General disclosures

### I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L26942ML2001PLC006663
2	Name of the Listed Entity	Star Cement Limited
3	Year of incorporation	02 <sup>nd</sup> November, 2001
4	Registered office address	Vill: Lumshnong, P.O. Khaliehriat, Dist. East Jaintia Hills, Meghalaya-793 210
5	Corporate address	Star Cement Limited, 'Century House', 2 <sup>nd</sup> floor, P-15/1, Taratala Main Road, CPT Colony, Kolkata-700 088, West Bengal
6	Email	investors@starcement.co.in
7	Telephone	+91-9147415110
8	Website	www.starcement.co.in
9	Financial year for which reporting is being done	1 <sup>st</sup> April 2024 to 31 <sup>st</sup> March, 2025
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE), BSE Limited (BSE)
11	Paid-up Capital	₹40,41,80,417
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Debabrata Thakurta Company Secretary Phone: +91- 91474-15110 Email Id: debabratathakurta@starcement.co.in
13	Reporting boundary	Consolidated
14	Name of assurance provider	Not Applicable
15	Type of assurance obtained	Not Applicable

### II. Products / services

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Cement and Clinker manufacturing	99%

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

Sl. No.	Product/service	NIC Code	% of total Turnover contributed
1.	Manufacturing of Cement and Clinker	23941	99%

### III. Operations

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

Location	Number of plants	Number of offices	Total
National	7*	15	22
International	0	1	1

\*Plants include: SCL Lumshnong, SCL Guwahati, SCL Siliguri, SCML Meghalaya (3 Plants) and SCNEL Assam

## 19. Market served by the entity:

### a. Number of locations:

Locations	Number
National (No. of States and UTs)	10*
International (No. of Countries)	-

\*The Ten states include Assam, Arunachal Pradesh, Bihar, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and West Bengal.

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

0.17%

### c. A brief on types of customers

The Company caters to a diverse customer base across multiple sectors, including individual retail buyers, contractors and builders, as well as institutional and industrial clients. Key customer segments include government agencies engaged in infrastructure development—such as roads, bridges and public utilities—alongside educational institutions, hospitals and religious establishments that rely on cement for construction, renovation and maintenance purposes.

## IV. Employees

## 20. Details as at the end of Financial Year

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

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	1449	1351	93%	98	7%
2.	Other than permanent (E)	521	418	80%	103	20%
3.	Total employees (D+E)	1970	1769	90%	201	10%
Workers						
4	Permanent (F)	825	699	85%	126	15%
5	Other than permanent (G)	1586	1520	95%	66	5%
6	Total workers (F+G)	2411	2219	92%	192	8%

### b. Differently abled Employees and workers\*:

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled Employees						
1.	Permanent (D)	-	-	-	-	-
2.	Other than permanent (E)	-	-	-	-	-
3.	Total employees (D+E)	-	-	-	-	-
Differently abled Workers						
4	Permanent (F)	-	-	-	-	-
5	Other than permanent (G)	-	-	-	-	-
6	Total workers (F+G)	-	-	-	-	-

\* In FY 2024-25, SCL doesn't have any employees and workers under differently abled category.

## 21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	15	2	13.33%
Key Management Personnel	2	0	0.00%

## 22. Turnover rate for permanent employees and workers

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employee	19%	12%	19%	21%	2%	20%	11%	2%	11%
Permanent workers	1%	0%	2%	6%	5%	6%	1%	0%	1%

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

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

Sl. No.	Name of the holding / subsidiary / associate companies / joint ventures	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Star Cement Meghalaya Limited	Subsidiary	100%	No, however the Company encourages its subsidiaries to participate in business responsibility initiatives
2.	Star Cement North East Limited**	Subsidiary	60%	
3.	Star Smart Building Solutions Limited <sup>^</sup> [Formerly Star Cement (I) Limited] ***	Subsidiary	51%	
4.	Ri Pnar Cement Private Limited #	Subsidiary	100%	
5.	Kopili Cement (I) Private Limited ##	Subsidiary	100%	
6.	Star Century Global Cement Private Limited	Subsidiary	100%	

\*\* 40% of Shares are held by M/s Star Cement Meghalaya Limited, a Material Subsidiary of M/s Star Cement Limited.

\*\*\* 34% of Shares are held by M/s Star Cement Meghalaya Limited, a Material Subsidiary of M/s Star Cement Limited.

<sup>^</sup> Pursuant to Special Resolution passed by the shareholders at its Extra Ordinary General Meeting held on 26<sup>th</sup> December 2024, the name of the Company has been changed from "Star Cement (I) Limited" to "Star Smart Building Solutions Limited".

# M/s Ri Pnar Cement Private Limited have been incorporated as wholly owned subsidiary of the company w.e.f. 5<sup>th</sup> September, 2024.

## M/s Kopili Cement (I) Private Limited have been incorporated as wholly owned subsidiary of the company w.e.f. 17<sup>th</sup> September, 2024.

## VI. CSR details

### 24. (i) Whether CSR is applicable as per Section 135 of Companies Act, 2013: Yes

(ii) Turnover: ₹3,17,396.13 lakhs

(iii) Net worth: ₹2,87,894.21 lakhs

## VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redressal policy)	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes* <a href="https://www.starcement.co.in/shareholders-grievance-contact">https://www.starcement.co.in/shareholders-grievance-contact</a>	-	-	None	-	-	None
Investor (other than shareholders)		-	-	None	-	-	None
Shareholders		-	-	None	1	-	None
Employees and workers		-	-	None	-	-	None
Customers		303	-	None	2113	-	None
Value chain partners		-	-	None	-	-	None

\*The Company's business responsibility policy covers the aspect related to grievance redressal for various stakeholders. The policy can be accessed through: <https://www.starcement.co.in/pdf/investor-information/BRSRPolicy.pdf>

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

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

Sl. 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.	Climate change and GHG emissions	Risk	The cement industry is intrinsically carbon-intensive, with process emissions from calcination and combustion emissions from kiln operations accounting for the bulk of Scope 1 emissions. Continued reliance on fossil fuels and clinker-heavy production exposes the Company to rising transition risks—including stricter carbon regulations, carbon pricing and tightening emission thresholds under national and global climate frameworks. Simultaneously, physical risks are intensifying due to climate variability impacting quarrying schedules, logistics and water management at plant locations.	<ol style="list-style-type: none"> <li>1. Commissioned a 12 MW Waste Heat Recovery System (WHRS) to utilize kiln exhaust gases, enhancing thermal efficiency and reducing grid electricity dependence.</li> <li>2. Operationalized an Alternate Fuels and Raw Materials (AFR) processing unit to enable co-processing of industrial and municipal waste, lowering fossil fuel use and improving Thermal Substitution Rate (TSR).</li> <li>3. Increased production of blended cements with lower clinker content to reduce process-related CO<sub>2</sub> emissions.</li> <li>4. Increase investment in renewable energy.</li> </ol>	<b>Negative:</b>  This encompasses costs related to compliance, harm to reputation, higher operational expenditures, supply chain interruptions and effects on profitability and shareholder value.
2.	Waste management & circular economy	Opportunity	The cement kiln's ability to safely co-process a wide range of waste materials presents a strategic opportunity to drive circularity at scale. By integrating alternative fuels and raw materials into the production process, the Company reduces dependency on finite natural resources, lowers clinker factor and achieves meaningful	Not applicable	<b>Positive:</b> <ol style="list-style-type: none"> <li>1. Reduce material cost</li> <li>2. Enhanced profitability</li> </ol>

Sl. 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)
			cuts in GHG emissions. This not only enhances cost efficiency and regulatory compliance but also positions the Company as a key player in supporting national circular economy and waste management goals.		
3.	Biodiversity	Risk	Cement manufacturing, particularly limestone mining, has a direct interface with natural ecosystems and can result in habitat alteration, deforestation and disruption of local biodiversity. Operations located near ecologically sensitive zones or forested areas face heightened regulatory scrutiny, community opposition and reputational risks. Non-compliance with biodiversity impact assessments or conservation norms can lead to delays in project approvals, penalties or even operational shutdowns.	Implemented a Biodiversity Management Plan to protect and restore natural habitats around the plant operations.	<b>Negative:</b> Punitive measures may be taken from regulatory bodies in case of non-compliance.
4.	Water management	Opportunity	Operating in high-rainfall regions like Meghalaya offers the Company a strategic opportunity to harness and manage abundant surface runoff through structured water conservation efforts. Initiatives such as constructing reservoirs, implementing rainwater harvesting and promoting	Not applicable	<b>Positive:</b> Implementing water efficient technologies and practices can lead to significant cost savings by reducing water consumption, wastewater treatment costs and energy expenses associated with water pumping and treatment.

Sl. 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)
			community-based drip irrigation systems help optimize water capture, reduce reliance on external sources and enhance water availability for both operational and local agricultural use. These efforts strengthen climate resilience, support community livelihoods and reinforce the Company's long-term water stewardship goals.		
5.	Air emission	Risk	Cement production generates significant air emissions, including particulate matter, nitrogen oxides (NOx), sulfur dioxide (SO <sub>2</sub> ) and volatile organic compounds (VOCs). These emissions, if unregulated or inadequately controlled, can lead to environmental degradation, regulatory penalties and reputational damage. Stringent environmental regulations, such as emission standards and air quality norms, are being enforced globally and non-compliance can result in operational disruptions, fines and even legal action.	<ol style="list-style-type: none"> <li>1. Adherence to national and state regulations is ensured through the installation of Continuous Emission Monitoring Systems (CEMS) to track and manage emissions in real time.</li> <li>2. Continuous Ambient Air Quality Monitoring Stations (CAAQMS) have been set up to monitor air quality in and around plant locations, ensuring compliance with air quality standards.</li> <li>3. Implementation of advanced air filtration and scrubbing technologies to reduce particulate matter and gaseous emissions during production processes.</li> </ol>	<b>Negative:</b>  Punitive actions may be taken by regulatory authorities in case of non-compliance.

Sl. 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)
				4. Regular maintenance and calibration of pollution control equipment to optimize performance and minimize emission risks.	
6.	Product stewardship	Opportunity	Product stewardship presents an opportunity for the Company to enhance sustainability by ensuring that the environmental impacts of cement products are minimized throughout their lifecycle—from production to disposal. By focusing on the use of alternative materials, reducing the carbon intensity of products and promoting recycling in construction, the Company can deliver lower-impact products that meet the growing demand for environmentally conscious solutions. This strategy also positions the Company to align with global circular economy trends, reduce waste and support regulatory compliance, while strengthening customer relationships and meeting the increasing demand for low-carbon building materials.	Not applicable	<b>Positive:</b> Product stewardship can drive revenue growth by attracting eco-conscious customers, reduce raw material costs through the use of alternative and recycled materials and mitigate regulatory compliance costs, ultimately enhancing profitability and market competitiveness.



Sl. 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)
7.	Employee wellbeing	Opportunity	Focusing on employee wellbeing enhances productivity, reduces absenteeism and improves overall employee engagement. By prioritizing mental and physical health, the Company can foster a more resilient, motivated and loyal workforce. Offering comprehensive wellness programs, safe work environments and a strong work-life balance also boosts the Company's reputation as an employer of choice, attracting top talent and enhancing retention rates. This focus on wellbeing contributes to long-term operational success and aligns with growing employee expectations for holistic support from their employers.	Not applicable	<b>Positive:</b> Reduce recruitment and training expenses. Additionally, this will increase productivity among workforce, leading to higher output and efficiency
8.	Community wellbeing	Opportunity	Focusing on community wellbeing strengthens the Company's relationship with local stakeholders and enhances its social license to operate. By investing in initiatives such as healthcare access, education, infrastructure development and local economic support, the Company fosters goodwill, reduces potential conflicts and creates a stable operating environment.	Not applicable	<b>Positive:</b> Through strategic investments in community welfare initiatives, the Company strengthens stakeholder relationships and fosters a resilient business environment. This approach drives long-term, inclusive growth and prosperity for all stakeholders, including community members

Sl. 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)
			Positive community engagement drives long-term value, enhances brand reputation and positions the Company as a responsible corporate citizen, contributing to sustainable social development in the regions where it operates.		
9.	Customer centricity	Opportunity	Focusing on customer centricity enables the Company to better understand and meet the evolving needs of its customers, driving loyalty and long-term relationships. By prioritizing customer satisfaction, offering innovative products and enhancing service quality, the Company can differentiate itself in a competitive market. This customer-first approach not only boosts sales and market share but also strengthens brand reputation, encourages repeat business and opens opportunities for customer-driven innovation. It ultimately leads to sustainable growth and a more resilient business model.	Not applicable	<b>Positive:</b> Boost profitability and revenue by increasing sales and expanding the market penetration of value-added products.
10.	Diversity & inclusion	Opportunity	Embracing diversity and inclusion creates a more innovative, adaptable and resilient workforce. By fostering an inclusive environment, the Company attracts and retains a broader talent	Not applicable	<b>Positive:</b> Improved employee productivity resulting in improved turnover can reduce employee retention cost.

Sl. 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)
			pool, drives creative problem-solving and enhances employee engagement. Diverse teams are better equipped to understand and meet the needs of a global customer base, improving market competitiveness. Moreover, a strong diversity and inclusion culture enhances brand reputation, aligning with modern corporate values and contributing to overall business success and sustainability.		
11	Human rights	Risk	Human rights risks arise from potential violations within the Company's operations and supply chain, including labour rights abuses, unsafe working conditions and discrimination. Failure to adhere to international human rights standards or mitigate such risks can result in reputational damage, legal consequences and operational disruptions. Companies are increasingly being held accountable by stakeholders, regulators and consumers for their human rights practices. Non-compliance with global standards can also lead to loss of business, market share and investor confidence, making human rights a critical risk to mitigate.	<ol style="list-style-type: none"> <li>SA 8000 certification for mines to ensure adherence to international labour standards and prevent violations related to worker rights.</li> <li>Conduct internal reviews of documents related to labour laws, ensuring compliance with local and international human rights regulations.</li> </ol>	<b>Negative:</b> Violation of laws can face fines, penalties and legal actions.

Sl. 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)
12.	Occupational health and safety	Risk	The cement industry involves high-risk operations such as quarrying, material handling and kiln processes, where non-compliance with OHSE standards can lead to serious injuries, health hazards, fatalities and environmental incidents. Such lapses may result in legal, reputational and operational consequences. Ensuring strict safety protocols, regular training, use of PPE and robust risk assessments is essential to protect workers and maintain business continuity. As a material topic, OHSE is central to operational resilience and stakeholder trust.	<ol style="list-style-type: none"> <li>1. Implementation of ISO 45001:2018 ensures a systematic approach to health and safety risk mitigation.</li> <li>2. Regular HIRA (Hazard Identification and Risk Assessment) exercises conducted by trained professionals for both routine and non-routine activities.</li> <li>3. Permit-to-Work Protocol mandatory for high-risk and non-routine tasks, with pre-task risk assessments and control measures in place.</li> <li>4. Deployment of LOTO systems, machine guarding, scaffolding with tagging (red/green) and adequate illumination to prevent accidents.</li> <li>5. Structured programs on topics like confined space entry, fire safety, electrical safety and LOTO, with classroom and practical modules.</li> <li>6. Promoting Near-miss reporting culture through monthly awareness sessions and incentivization via safety coupons.</li> </ol>	<b>Negative</b> <ol style="list-style-type: none"> <li>1. Increased healthcare costs including medical treatment, rehabilitation and workers' compensation.</li> <li>2. Loss in employee productivity can result in increased opportunity costs.</li> </ol>

Sl. 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)
				<p>7. Robust Why-Why and root cause analysis followed by documented CAPA, monitored at departmental and central levels.</p> <p>8. Cross-plant safety audits and team rotations to promote knowledge sharing and standardization of safety practices.</p>	
13.	Corporate Governance & Business Ethics	Opportunity	Strong corporate governance and ethical business practices enhance stakeholder trust, reduce compliance risks and strengthen long-term value creation. Transparent decision-making, accountability and integrity in operations improve investor confidence and access to capital. A well-governed company is better positioned to manage risks, respond to regulatory changes and uphold its reputation. Embedding ethics and governance into the core business strategy supports sustainable growth and aligns with stakeholder expectations for responsible corporate behaviour.	Not applicable	<p><b>Positive:</b></p> <p>Robust governance and ethical conduct reduce regulatory and compliance costs, attract long-term investors and lower the cost of capital by enhancing transparency and trust.</p>

Sl. 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)
14.	Sustainable supply chain	Opportunity	Efficient logistics, optimized inventory management and sustainable sourcing of raw materials can significantly enhance cost efficiency, reduce operational disruptions and improve overall competitiveness. A well-managed supply chain ensures timely procurement of raw materials, minimizing delays in production and improving product availability. Moreover, sustainable supply chain practices align with growing environmental and regulatory expectations, potentially unlocking access to new markets and customers seeking eco-friendly solutions.	Not Applicable	<b>Positive:</b>  Enhancing supply chain sustainability improves operational efficiency, reduces input costs through resource optimization, lowers risk exposure and strengthens supplier resilience—leading to long-term cost savings and supply stability.
15.	IT & cyber security	Risk	The increasing reliance on digital systems for plant operations, supply chain management and data handling exposes the Company to cybersecurity threats. Risks such as data breaches, ransomware and system disruptions can result in operational downtime, financial loss, regulatory penalties and reputational damage. As cyber threats evolve in sophistication, maintaining a	<ol style="list-style-type: none"> <li>1. Reliance on secured enterprise systems such as SAP and AWS to protect critical business data and applications.</li> <li>2. Implementation of firewalls, encryption protocols and multi-factor authentication to prevent unauthorized access.</li> <li>3. Regular cybersecurity audits, vulnerability assessments and disaster recovery drills to ensure system resilience.</li> </ol>	<b>Negative:</b>  Cyber incidents can lead to significant financial loss due to operational disruptions, data breaches, regulatory fines and costs related to recovery and system restoration.

Sl. 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)
			robust cybersecurity framework is critical to ensure business continuity, safeguard sensitive information and comply with data protection regulations.	4. Continuous employee awareness and training programs to reduce the risk of phishing and social engineering attacks.	
16	Economic performance	Opportunity	Strong economic performance offers significant opportunities in the cement industry. It allows companies to invest in growth, innovation and sustainability, strengthening their competitive position. Economic growth, particularly in infrastructure development and urbanization, drives increased demand for cement, leading to higher production and sales. Additionally, strong financial performance attracts investment and improves access to capital, enabling further expansion and resilience against market fluctuations. Companies with robust economic performance are also better positioned to capitalize on emerging trends and evolving market demands, ensuring long-term profitability and growth.	Not applicable	<b>Positive:</b> Sustained economic growth drives higher demand for cement, improves capacity utilization, boosts sales volumes and enhances revenue and profitability.

Note: In FY 2024–25, the Company revisited its material topics through a structured and consultative process, aligning them with evolving stakeholder expectations, industry trends and regulatory developments.

## Section B: Management and process disclosures

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	Policies are available at the Company's website: <a href="https://www.starcement.co.in/pdf/investor-information/BRSRPolicy.pdf">https://www.starcement.co.in/pdf/investor-information/BRSRPolicy.pdf</a>								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	ISO 9001 IS 269:2015, IS 1489 (Part-1):2015	ISO 45001	-	-	ISO 14001	-	SA 8000	-
5& 6. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<b>Principles</b>		<b>Targets</b>			<b>Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met</b>			
	<b>Principle 6</b>		Achieve green energy proportion of 15% by 2027			15.41%			
	<b>Principle 6</b>		2x water positive			1.47x			
	<b>Principle 6</b>		All mines to achieve 4- star rating			Khub Mines got 4- star rating for FY 2023-24 and inspection for FY 2024-25 completed in Oct'2024			
	<b>Principle 6</b>		TSR = 4%			12.6%			
	<b>Principle 3</b>		12% women of total workforce			10% women in permanent employees and workers categories			



## Governance, leadership and oversight

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

Dear Stakeholders,

The global sustainability landscape continues to evolve rapidly, shaped by pressing climate challenges, supply chain disruptions, rising stakeholder expectations and a call for businesses to take greater accountability for their environmental and social impacts. Amid this backdrop, the imperative for companies to align profitability with responsibility has never been stronger.

In India, the macroeconomic outlook remains resilient. As one of the world's fastest-growing economies, India is witnessing robust infrastructure expansion, catalyzed by public investments, rural-urban integration and green transition goals. The cement sector plays a pivotal role in this progress, acting as both an enabler of development and a stakeholder in the country's low-carbon transition.

Within this context, Star Cement Limited remains steadfast in its commitment to responsible growth. We recognize that our operational success is intrinsically linked to our performance across Environmental, Social and Governance (ESG) dimensions. FY 2024-25 marked significant strides in our sustainability journey, underpinned by targeted actions, community-centric programmes and strategic partnerships.

On the environmental front, we continued our shift toward low-carbon solutions, with ~89% of our total sales comprising blended cement, thereby supporting emissions reduction across the construction value chain. We commissioned a 12 MW Waste Heat Recovery System (WHRS) and an Alternate Fuels and Raw Materials (AFR) processing unit, enhancing energy efficiency and enabling circularity.

Water conservation has been a core focus area. We constructed a new reservoir at our Lumshnong unit and facilitated community-based rainwater harvesting and drip irrigation systems to support local agriculture. These initiatives reflect our broader ambition to build climate-resilient communities and reduce our water footprint.

In the social domain, we continued to invest in high-impact CSR programmes across health and sanitation, education, livelihood and skill building, rural development and emergency relief. We are humbled to be recognized as the "Best CSR Performer 2024" at the 2<sup>nd</sup> North-East CSR Forum, a testament to our deep-rooted commitment to inclusive development.

We were also honored at the Exchange4Media Indian Marketing Awards 2024, listed among the Top 50 Companies to Work For, reflecting our employee-first culture and efforts to build an inclusive, diverse and high-performing workplace.

Strong governance forms the bedrock of our sustainability ethos. Our Board and leadership teams uphold a culture of transparency, integrity and ethical decision-making. We have strengthened our ESG oversight, integrated risk and compliance mechanisms and ensured adherence to applicable laws and voluntary frameworks. Through continual stakeholder engagement and materiality-driven strategies, we remain agile and responsive to emerging priorities.

We understand that our future success lies in balancing growth with responsibility. I extend my sincere appreciation to our employees, suppliers, customers, communities, partners, investors & shareholders and other stakeholders—your support and trust inspire us to push boundaries and lead with purpose.

As we look ahead, we are committed to embedding ESG principles deeper into our strategy, operations and culture ensuring we contribute meaningfully to India's development while creating long-term value for all stakeholders.

Regards

**Sajjan Bhajanka**  
Chairman & Managing Director  
(DIN: 00246043)

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

Particulars	Details
DIN	00246043
Name	Mr. Sajjan Bhajanka
Designation	Chairman & Managing Director
Telephone number	+91-9147415110
E-mail ID	investors@starcement.co.in

**9. Does the entity have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details**

Yes, the Board level Risk Management Committee is responsible for decision-making on sustainability related issues and overseeing the BRSR policy.

The following are the members of Risk Management committee of the Board.

- Mr. Sanjay Agarwal, Managing Director, DIN: 00246132
- Mr. Nirmalya Bhattacharyya, Independent Director, DIN: 09037566
- Mr. Vivek Chawla, Independent Director, DIN: 02696336

**10. Details of Review of NGRBCs by the Company:**

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)																	
		P 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	Yes, the Risk Management Committee is responsible for review of the Company's performance against the above policies	Annual																	
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Yes, the Audit Committee is responsible for review of the Company's statutory compliances through the internal audit Mechanism	Quarterly																	

**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.**

The Company routinely conducts internal audits of its policies and monitors implementation of corrective actions for gaps identified in the processes and procedures.

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

	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	Not applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

## Section C: Principle wise performance disclosures

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



### Essential indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors	1	Key elements of the nine National Guidelines on Responsible Business Code principles were familiarized upon along with their relevance to business and other stakeholders for an overall understanding of the implementation of ESG related policies, procedures and targets on operational and strategic level.	100%
Key Managerial Personnel	1	All nine principles prescribed under the National Guidelines on Responsible Business Codes were familiarized upon in a comprehensive manner, along with the implications in business and other stakeholders in the development of relevant risk management strategies.	100%
Employees other than BoD and KMPs	1	To foster awareness and alignment with the Company's sustainability commitments, employees and workers are regularly trained on Environmental, Social and Governance (ESG) aspects, including the principles outlined in the National Guidelines on Responsible Business Conduct (NGRBC). These training sessions aim to build understanding of the relevance and practical application of the nine principles, thereby enabling effective implementation across business operations.	100%
Workers	1		100%

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal Been preferred? (Yes/No)
Penalty/Fine	-	-	-	-	-
Settlement	-	-	-	-	-
Compounding fee	P6	Regional Controller of Mines, Indian Bureau of Mines (IBM), Guwahati	₹10 Lakhs	A Complaint Case was filed against a Director of the Company before the Chief Judicial Magistrate Court (Kamrup), Guwahati for Contravention of Rule 11(1) of MCDR, 2017. The Company filed an application for compounding of offences before the Regional Controller of Mines, Indian Bureau of Mines (IBM), Guwahati and the same has been approved. Accordingly, compounding fees was paid. The Case has been disposed off.	No
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal Been preferred? (Yes/No)
Imprisonment	-	-	-	-	-
Punishment	-	-	-	-	-

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

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

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.

Star Cement Limited is committed to upholding the highest standards of integrity and ethical conduct in all its business dealings. In alignment with this commitment, the Company has adopted a comprehensive Anti-Bribery and Anti-Corruption Policy that ensures compliance with applicable anti-bribery laws and regulations. The Policy reinforces a zero-tolerance approach towards bribery, corruption and other unethical practices across all levels of the organization.

The Policy serves as a guiding framework for employees and value chain partners to identify, prevent and report any suspected instances of bribery or policy violations. Recognizing that the responsibility of maintaining ethical standards lies with everyone, the Company encourages proactive vigilance and awareness among all stakeholders.

Concerns related to suspected misconduct, fraud, bribery, corruption or any unethical behaviour can be reported through the Whistle Blower/Vigil Mechanism. This mechanism empowers employees and value chain partners to raise concerns directly with the Chairman of the Audit Committee without fear of retaliation or unfair treatment. The

Company strictly prohibits any form of retribution against whistleblowers and is committed to taking appropriate disciplinary action in case of such incidents.

All reports are treated with utmost seriousness and confidentiality and are subject to thorough investigation wherever necessary. If there is any uncertainty regarding what may constitute bribery or a breach of this Policy, employees and partners are encouraged to seek guidance from the Chairman of the Audit Committee.

The policy can be accessed through: <https://www.starcement.co.in/pdf/investor-information/AntiCorruptionAntiBriberyPolicy.pdf>

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

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

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

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

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

There have been no recorded incidents of fines, penalties or regulatory actions imposed by authorities or judicial institutions in relation to cases involving corruption or conflicts of interest.

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

	FY 2024-25	FY 2023-24
Number of days of accounts payables	35	43

**9. Open-ness of business**

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

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	7%	13%
	b. Number of trading houses where purchases are made from	266	323
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	82%	73%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	83%	87%
	b. Number of dealers / distributors to whom sales are made	1832	1853
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	13%	13%

Parameter	Metrics	FY 2024-25	FY 2023-24
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2.78%	2%
	b. Sales (Sales to related parties / Total Sales)	-	0.003%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	-	-

### Leadership indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	Key facets of the nine principles included in the National Guidelines on Responsible Business Code were discussed, along with their pertinent impacts on them.	100%

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

Yes.

The Company has established robust processes to manage and avoid conflicts of interest involving members of the Board and Senior Management. A comprehensive Code of Conduct for Directors and Senior Management is in place, which clearly outlines expectations regarding ethical behaviour and prohibits involvement in any activity, business or relationship that could conflict with or adversely impact the Company's interests.

As part of this framework, all Directors and employees are expected to ensure that personal interests do not interfere with their professional responsibilities or the interests of the Company. They are expressly restricted from engaging in any business, commercial relationship or transaction with individuals or entities that are parties to dealings with the Company. Furthermore, no Director, Senior Management Executive or employee is permitted to exploit opportunities that arise in the course of their association with the Company for personal gain—either directly or indirectly.

To further strengthen governance, the Company has instituted a formal process wherein Directors are required to submit an annual declaration at the beginning of each financial year, disclosing any affiliations, interests or external positions that may give rise to a conflict. In the event of any change during the year, they must promptly notify the Board through an updated declaration.

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



### Essential indicators

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

	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	23%	9%	WHRS, AFR, fly ash shed extension, online ambient air quality monitoring system rainwater harvesting, first-aid room etc.

- Does the entity have procedures in place for sustainable sourcing? (Yes/No)  
No, the Company is currently working on establishing procedures to evaluate suppliers according to environmental and social parameters.
  - If yes, what percentage of inputs were sourced sustainably? NA
- Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

The Company is committed to embedding circularity principles across its operations and product lifecycle, with a focus on minimizing waste generation and promoting responsible disposal practices. In alignment with this approach, the following mechanisms have been implemented to ensure effective and compliant waste treatment:

<b>Plastics (including packaging)</b>	The Company recycles its pre-and post-consumer plastic waste through Central Pollution Control Board (CPCB) authorized plastic recycler in line with Extended Producer Responsibility (EPR) guidelines.
<b>E-waste</b>	The Company is not in the business of electronic consumer goods. However, the E-waste produced during the office operations is sold to the registered recyclers.
<b>Hazardous waste</b>	The hazardous waste generated is disposed through the registered recyclers or disposers having permissions from State Pollution Control Boards (SPCB).
<b>Other waste</b>	The Company channelizes all non-hazardous waste for final disposal through authorized recyclers.

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

Yes, Plastic Extended Producer Responsibility (EPR) is applicable to Star Cement Limited (SCL). In compliance with the plastic EPR regulations, the Company has developed a comprehensive collection action plan. This plan includes the onboarding of an authorized recycler to handle the collection, transportation and recycling of plastic packaging waste.

## Leadership indicators

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

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link
The Company is yet to conduct life cycle assessment of its products					

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same: Not applicable
3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	FY 2024-25	FY 2023-24
Clinker (replaced by fly ash and slag)	27%	28.59%
Chemical gypsum proportion of total gypsum	89%	87%

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

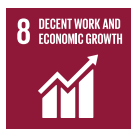
	FY 2024-25 (MT)			FY 2023-24 (MT)		
	Reused	Recycled	Safely disposed	Reused	Recycled	Safely disposed
Plastic waste	-	2,488.13	5,762.4	-	-	6,304.98
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Packaging	100%



**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	
		No. B	% (B/A)	No. C	% (C/A)	No. D	% (D/A)	No. E	% (E/A)	No. F	% (F/A)
Permanent employees											
Male	1351	1351	100%	1351	100%	-	-	1351	100%	-	-
Female	98	98	100%	98	100%	98	100%	-	-	-	-
Total	1449	1449	100%	1449	100%	98	7%	1351	93%	-	-
Other than permanent employees											
Male	418	418	100%	418	100%	-	-	418	100%	-	-
Female	103	103	100%	103	100%	103	100%	-	-	-	-
Total	521	521	100%	521	100%	103	20%	418	80%	-	-

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

Category	% of workers covered by										
	Total A	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. B	% (B/A)	No. C	% (C/A)	No. D	% (D/A)	No. E	% (E/A)	No. F	% (F/A)
Permanent workers											
Male	699	699	100%	699	100%	-	-	699	100%	-	-
Female	126	126	100%	126	100%	126	100%	-	-	-	-
Total	825	825	100%	825	100%	126	15%	699	85%	-	-
Other than permanent workers											
Male	1520	1520	100%	1520	100%	-	-	1520	100%	-	-
Female	66	66	100%	66	100%	66	100%	-	-	-	-
Total	1586	1586	100%	1586	100%	66	4%	1520	96%	-	-

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

	<b>FY 2024-25</b>	<b>FY 2023-24</b>
Cost incurred on well-being measures as a % of total revenue of the company	0.08%	0.07%

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

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	3%	100%	Y	3%	100%	Y
NPS	14%	-	Y	13%	-	Y

## 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.

The Company currently does not have any differently abled employees on its rolls. However, it has taken proactive steps to ensure accessibility within its premises by providing facilities such as lifts, ramps and wheelchairs to support visitors and stakeholders with mobility challenges. While access at manufacturing sites may be limited due to operational and safety constraints, the Company makes sincere efforts to facilitate access wherever feasible. These measures reflect the Company's commitment to fostering an inclusive and accessible environment for all.

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

Yes.

The Company has embedded its Equal Opportunity commitments within its broader Employee Welfare Policy, which is a part of its Business Responsibility and Sustainability Report (BRSR) Policy. In line with the provisions of the Rights of Persons with Disabilities Act, 2016, the Policy promotes a workplace culture that ensures equal opportunity and non-discrimination.

The Company is committed to providing equal opportunities during recruitment and throughout the course of employment, irrespective of an individual's gender, caste, creed, colour, religion, disability or sexual orientation. All employees are treated fairly and are provided with the necessary infrastructure, support and a safe working environment from the time of hiring until separation.

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

	Permanent employees		Permanent workers	
	Return to work rate*	Retention rate*	Return to work rate*	Retention rate*
Male	-	-	-	-
Female	-	-	-	-
Total	-	-	-	-

\* In FY 2024-25, no employees or workers have taken parental leave.

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent employees	<p>Yes, Star Cement Limited has robust mechanisms in place to receive and address employee grievances. These include:</p> <p>i. <b>Work Committees:</b> Operational-level work committees have been established to address concerns and grievances raised by plant-level workers and employees.</p> <p>ii. <b>Internal Complaints Committee (ICC):</b> A dedicated Internal Complaints Committee is in place to handle issues related to sexual harassment, in compliance with the Prevention of Sexual Harassment (POSH) Act.</p> <p>These mechanisms reflect the Company's continued commitment to fostering a responsible, employee-centric culture that prioritizes a safe, inclusive and respectful workplace.</p>
Other than permanent employees	
Permanent workers	
Other than permanent workers	

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

Category	FY 2024-25			FY 2023-24		
	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)
<b>Total Permanent Employees</b>	1449	-	-	1341	-	-
Male	1351	-	-	1250	-	-
Female	98	-	-	91	-	-
<b>Total Permanent Workers</b>	825	-	-	790	-	-
Male	699	-	-	694	-	-
Female	126	-	-	96	-	-

Note: In FY 2024-25, no employees and workers are part of associations or unions.

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	Total (A)	On health & safety measures		On skill upgradation		Total (D)	On health & safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1351	811	60%	811	60%	1250	1063	85%	1063	85%
Female	98	59	60%	59	60%	91	77	85%	77	85%
Total	1449	870	60%	870	60%	1341	1140	85%	1140	85%
Workers										
Male	699	419	60%	419	60%	694	625	90%	625	90%
Female	126	76	60%	76	60%	96	87	91%	87	91%
Total	825	495	60%	495	60%	790	712	90%	712	90%

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	1351	1351	100%	1250	1250	100%
Female	98	98	100%	91	91	100%
<b>Total</b>	<b>1449</b>	<b>1449</b>	<b>100%</b>	<b>1341</b>	<b>1341</b>	<b>100%</b>
<b>Workers</b>						
Male	699	699	100%	694	694	100%
Female	126	126	100%	96	96	100%
<b>Total</b>	<b>825</b>	<b>825</b>	<b>100%</b>	<b>790</b>	<b>790</b>	<b>100%</b>

## 10. Health & safety management system

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

Yes. The Company has implemented a comprehensive Occupational Health and Safety Management System in line with ISO 45001:2018 across all its manufacturing facilities. Safety Policy is in place at the locations, with clearly defined roles and responsibility mapping. The system is further supported by adherence to OHSAS standards, deployment of CAPA mechanisms and continuous monitoring to ensure compliance and proactive risk mitigation.

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

Star Cement Limited has implemented a robust Occupational Health and Safety framework to proactively identify and manage work-related hazards across both routine and non-routine operations. Comprehensive risk assessments are conducted throughout the year by qualified professionals using recognized methodologies such as Hazard Identification and Risk Assessment (HIRA). These assessments inform the development of risk mitigation strategies and Standard Operating Procedures, which cover engineering controls, administrative practices and the use of personal protective equipment (PPE).

For non-routine activities, the company mandates the issuance of work permits and conducts detailed risk assessments prior to task execution. For machine-related hazards, safeguards such as machine guarding and Lockout-Tagout (LOTO) systems are in place. In work-at-height scenarios, scaffolding is used, with red (unsafe to access) and green (safe to access) tagging systems. Night-time operations are supported by adequate illumination, while road safety within the premises is managed through speed limits, speed breakers, and fluorescent safety strips to minimize vehicular accidents.

All safety related SOPs provide clear guidance on safe task execution and emergency response. Employees receive targeted training programs and workshops to build competency in hazard recognition and mitigation. In case of any incidents, a structured Why-Why analysis is undertaken to determine root causes and all corrective and preventive actions (CAPA) are documented and reviewed by department heads with oversight from the safety team.

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

Yes, the Company has established a well-defined process that empowers employees and workers to report work-related hazards and withdraw from potentially unsafe conditions without hesitation. All reports and observations are channelled through the respective Heads of Department (HODs), who facilitate open discussions and ensure timely review and resolution. These discussions often trigger Hazard Identification and Risk Assessments (HIRA), allowing the organization to proactively evaluate risks and implement appropriate control measures. Employees are actively encouraged to step in, raise concerns, and address unsafe behaviours or conditions, enabling a culture of safety ownership and prevention.

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

Yes, Star Cement Limited ensures access to comprehensive non-occupational medical and healthcare services for its employees and workers. The Company operates onsite occupational health centres staffed with full-time doctors and equipped with first-aid facilities across all its locations. In case of serious health issues, employees are transferred to nearby hospitals. The Company also provides round the clock ambulances for emergency transportation.

Regular medical check-ups are conducted, including re-evaluation upon return from medical leave. In addition, the Company extends support through ESI coverage, health insurance and financial assistance for medical expenses, reinforcing its commitment to employee well-being both at and beyond the workplace.

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

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	0.16
	Workers	-	-
Total recordable work-related injuries	Employees	-	1
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	1
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

Note: IN FY 2024-25, no LTI, TRI, fatalities and high consequence work related injury or ill-health are reported.

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

Star Cement Limited regularly conducts health and safety training sessions across all its locations, covering topics such as working at height, confined space entry, fire safety, permit to work, proper use of PPE, Lockout-Tagout (LOTO), electrical safety, material handling and lifting, machine guarding, accident prevention techniques, hot work safety, excavation safety, and behaviour-based safety. Classroom-based learning and practical demonstrations are used to improve safety knowledge and on-ground application.

To build a culture of early hazard reporting, the Company conducts monthly near-miss awareness programs at all units. In FY 2024-25, 12 dedicated sessions were conducted on near miss awareness building. Additionally, a unique incentive program has been introduced, wherein employees who accurately identify and report near-miss incidents are awarded with safety coupons. These reports are verified jointly by the respective Head of Department and the safety officer, reinforcing the value of vigilance and accountability.

As part of its employee motivation and recognition strategy, Star Cement has introduced the "Safety Star Award – Golden Helmet" to acknowledge workers and staff who demonstrate exemplary commitment to safety procedures and protocols. This initiative not only encourages compliance but also imparts positive reinforcement for safe behaviour.

The Company also prioritizes employee well-being through accessible healthcare services. Onsite occupational health centres are manned by qualified doctors and employees have access to nearby empanelled hospitals. In the case of medical leave, workers undergo re-checkups to ensure they are fit to resume duties. Complementing medical services, the company promotes wellness through fitness programs and sports activities aimed at reducing stress and supporting healthy lifestyles.

To ensure continuous safety improvement, a structured accident investigation protocol is in place using the Why-Why analysis technique. This is again backed up with root cause analysis and the development of corrective and preventive action plans (CAPA). All incidents are reviewed at the departmental level, with oversight from the central safety team, ensuring implementation and verification of actions taken.

The Company ensures safety through layers of safety reviews. The company has initiated inter-plant audits, enabling cross-learning through team rotations across different plant locations.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-	-	-	-	-	-
Health and safety	-	-	-	-	-	-

## 14. Assessment of the year

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

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

Accident details	Corrective / preventive actions	Control type
A safety-related incident occurred involving a burn injury sustained by a contract worker	A detailed investigation was conducted to identify root causes. Corrective actions included rerouting of the road to avoid exposure to hazardous areas, strengthening of physical barricading and signage and focused interventions on behaviour-based safety	Human behavioural control

## Leadership indicators

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

Employees	Yes
Workers	Yes

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

All contractual commitments with value chain partners include the deduction and timely payment of statutory dues like PF, ESI, among others. Clear contractual obligations are outlined to ensure compliance with these statutory requirements

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

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

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

Yes, the Company offers employment opportunity to retired employees on fixed term basis.

## 5. Details on assessment of value chain partners:

	percentage of value chain partners (by value of business done with such partners) that were assessed
Health & safety practices	The Company does not undertake assessment of value chain partners on health & safety and working conditions
Working conditions	

## 6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners: Not applicable.

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



### Essential indicators

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

The Company upholds its Business Responsibility and Sustainability Reporting (BRSR) Policy, which underscores the importance of meaningful stakeholder engagement as a cornerstone of effective decision-making and enhanced accountability. Stakeholders are identified based on key parameters such as dependency, immediacy, responsibility and influence.

Through a structured and regular engagement process, the Company aims to build trust, ensure transparency in its operations and proactively manage emerging risks. The Company's primary stakeholder groups include customers, investors, employees, communities, Government and regulatory bodies, vendors/suppliers and dealers.

#### 2. List of 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
Customers	No	<ol style="list-style-type: none"> <li>Regular engagement through e-mails, calls, SMS, brochures and catalogues</li> <li>Site visits by company civil engineers</li> <li>Exhibitions and events</li> <li>Customer feedback</li> <li>Social media communication</li> <li>Marketing campaigns</li> <li>SAP ERM implementation</li> </ol>	Daily	<ol style="list-style-type: none"> <li>Branded products</li> <li>Assured quality and product pricing</li> <li>Regular supply and timely delivery</li> <li>Seamless customer service</li> <li>Customer satisfaction and retention</li> </ol>

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
Investors	No	<ol style="list-style-type: none"> <li>1. E-mails, one-on-one and group meetings</li> <li>2. Town hall meetings</li> <li>3. Employee engagement initiatives</li> <li>4. Star Sujhaav</li> <li>5. Cultural events</li> <li>6. Training and development workshops</li> <li>7. Health initiatives</li> <li>8. Performance appraisals</li> <li>9. Grievance redressal Mechanisms</li> </ol>	Quarterly	<ol style="list-style-type: none"> <li>1. Economic performance</li> <li>2. Sustainable business performance</li> <li>3. Risk management</li> <li>4. Ethical business practices and good corporate governance</li> <li>5. Regular Pay out either as dividend or buyback</li> <li>6. ESG integration into strategy and operations</li> <li>7. Transparent reporting and disclosure</li> </ol>
Employees	No	<ol style="list-style-type: none"> <li>1. E-mails, one-on-one and group meetings</li> <li>2. Town hall meetings</li> <li>3. Employee engagement initiatives</li> <li>4. Star Sujhaav</li> <li>5. Cultural events</li> <li>6. Training and development workshops</li> <li>7. Health initiatives</li> <li>8. Performance appraisals</li> <li>9. Grievance redressal Mechanisms</li> </ol>	Daily	<ol style="list-style-type: none"> <li>1. Training and development</li> <li>2. Health and safety matters</li> <li>3. Diverse, open, non-discriminatory and safe working environment</li> <li>4. Fair practices, work life balance and timely remuneration</li> <li>5. Performance evaluation and recognition</li> </ol>



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
Communities	Yes	<ol style="list-style-type: none"> <li>1. CSR initiatives</li> <li>2. Focus on health, education, livelihood and generation of secondary source of income</li> <li>3. Skill development and training workshops</li> <li>4. Employee volunteering</li> </ol>	Daily	<ol style="list-style-type: none"> <li>1. Infrastructure development</li> <li>2. Local employment</li> <li>3. Education with a focus of inclusiveness criteria (covering marginalised and tribal people)</li> <li>4. Social upliftment</li> <li>5. Community welfare initiatives</li> <li>6. Environment conservation</li> <li>7. Healthcare to the neighbouring community and underprivileged</li> </ol>
Government/ Regulatory Bodies	No	<ol style="list-style-type: none"> <li>1. Meetings, presentation, reports and networking in different forums organised by regulatory authorities</li> <li>2. Mandatory regulatory filings</li> <li>3. Periodical submission of business performance</li> <li>4. Annual report</li> <li>5. Written communications</li> </ol>	Need basis	<ol style="list-style-type: none"> <li>1. Compliance with laws and regulations</li> <li>2. Timely reporting through various compliance-based forms</li> <li>3. Active participation in industry and regulatory working groups</li> </ol>
Vendors/ Suppliers	No	<ol style="list-style-type: none"> <li>1. Phone, e-mail or in person engagement</li> <li>2. Suppliers' meet, regular meetings, seminars and workshops</li> <li>3. Capacity building and sustainability for suppliers</li> </ol>	Daily	<ol style="list-style-type: none"> <li>1. Fair and ethical procurement &amp; engagement practices</li> <li>2. Knowledge programmes to reduce supplier's risks</li> <li>3. Pricing and favourable terms of payment</li> <li>4. Timely clearance</li> <li>5. Addressing supplier grievances</li> </ol>

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
Dealers	No	<ol style="list-style-type: none"> <li>1. Annual dealer/channel meetings</li> <li>2. Conferences</li> <li>3. Marketing meetings and sales calls</li> <li>4. Channel satisfaction survey</li> <li>5. WhatsApp for Business</li> <li>6. Call Centre</li> <li>7. Sales incentive schemes</li> <li>8. Application related support</li> </ol>	Daily	<ol style="list-style-type: none"> <li>1. Level of customer satisfaction</li> <li>2. Dealers' network</li> <li>3. Maintaining brand reputation</li> <li>4. Assured quality</li> <li>5. Support in sales promotion</li> <li>6. Regular supply and timely delivery</li> <li>7. Profitability and return on investment</li> </ol>

### Leadership indicators

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

The Company's cross-functional teams actively engage with stakeholders to gather insights on environmental and social matters, ensuring their perspectives are meaningfully considered in policy and strategy formulation. These interactions enable the co-creation of long-term, sustainable solutions aimed at mitigating ESG-related risks and enhancing shared value.

The feedback received from such consultations is systematically reviewed and synthesized into actionable inputs, which are then escalated to the Board for their consideration and strategic direction. This approach ensures that stakeholder voices are integrated into the Company's broader decision-making process, fostering transparency, responsiveness and accountability.

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

Yes, the Company leverages insights from its materiality assessment exercise and stakeholder consultations to identify significant sustainability topics. These insights inform the development of strategies, including the formulation of relevant policies and the establishment of goals and targets. The identified targets are then implemented along with appropriate monitoring mechanisms to ensure effective execution and progress tracking.

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

The Company is committed to the inclusion and upliftment of vulnerable communities residing near its manufacturing units. It adopts a needs-based approach to community engagement—actively listening to community voices, aligning identified needs with its CSR policy and implementing targeted interventions in collaboration with non-profit partners. During the reporting period, the Company supported a range of initiatives across key focus areas such as livelihood enhancement, education, healthcare, rural infrastructure development and environmental management.

## 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 2024-25			FY 2023-24		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	1449	1449	100%	1341	1341	100%
Other than permanent	521	521	100%	533	533	100%
<b>Total employees</b>	<b>1970</b>	<b>1970</b>	<b>100%</b>	<b>1874</b>	<b>1874</b>	<b>100%</b>
<b>Workers</b>						
Permanent	825	825	100%	790	790	100%
Other than permanent	1586	1586	100%	1653	1653	100%
<b>Total workers</b>	<b>2411</b>	<b>2411</b>	<b>100%</b>	<b>2443</b>	<b>2443</b>	<b>100%</b>

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

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	1449	-	-	1449	100%	1341	-	-	1341	100%
Male	1351	-	-	1351	100%	1250	-	-	1250	100%
Female	98	-	-	98	100%	91	-	-	91	100%
Other than permanent	521	-	-	521	100%	533	-	-	533	100%
Male	418	-	-	418	100%	464	-	-	464	100%
Female	103	-	-	103	100%	69	-	-	69	100%
Workers										
Permanent	825	-	-	825	100%	790	-	-	790	100%
Male	699	-	-	699	100%	694	-	-	694	100%
Female	126	-	-	126	100%	96	-	-	96	100%
Other than permanent	1586	-	-	1586	100%	1653	-	-	1653	100%
Male	1520	-	-	1520	100%	1554	-	-	1554	100%
Female	66	-	-	66	100%	99	-	-	99	100%

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

	Male		Female	
	Number	Median remuneration / salary/ wages of respective category	Number	Median remuneration / salary/ wages of respective category
Board of Directors*	08	6,95,000	02	2,75,000
Key managerial personnel**	07	1,98,00,000	-	-
Employees other than BoD and KMP***	1344	7,01,340	98	3,92,820
Workers	699	3,26,832	126	2,29,512

\*The Board of Directors includes 8 Independent Directors and 2 Non-Executive Directors.

\*\* Key Managerial Personnel includes both Executive Directors and Non-Board KMPs

\*\*\* BoDs and KMPs are reported on standalone basis.

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wage	5%	5%

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)

The HR Head of each business division provides executive oversight for managing human rights matters concerning employees and workers. At the plant level, the Company has established a Works Committee comprising equal representation from both management and workers to collaboratively address and resolve workplace grievances related to human rights.

In addition, the Company has constituted an Internal Complaints Committee (ICC) in accordance with the Prevention of Sexual Harassment (PoSH) Act to address grievances related to sexual harassment, ensuring a safe and respectful work environment for all.

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

The Company recognizes the importance of upholding human rights and has embedded relevant provisions within its BRSR Policy and the Prevention of Sexual Harassment (PoSH) Policy. As a responsible and employee-centric organization, the Company has put in place multiple channels to address human rights-related grievances raised by its employees and workers.

This includes:

- Engaging with the Works Committee, which ensures balanced representation from both workmen and managerial staff to resolve workplace concerns collaboratively.
- Escalating concerns to departmental or plant-level HR personnel. If unresolved, these concerns can be further escalated to the Corporate HR Head.
- Reporting grievances related to sexual harassment directly to the Internal Complaints Committee (ICC), established in accordance with the PoSH Act.

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

	FY 2024-25			FY 2023-24		
	Filled during the year	Pending resolution at the end of year	Remarks	Filled during the year	Pending resolution at the end of year	Remarks
Sexual harassment	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child labour	-	-	-	-	-	-
Forced labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

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

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

Star Cement Limited is committed to upholding a workplace culture that is respectful, inclusive and free from any form of discrimination or harassment. To ensure this, the Company has instituted a comprehensive Policy on Prevention of Sexual Harassment (POSH) at the workplace, in line with the applicable legal framework. The policy outlines clear procedures for reporting, investigating and resolving complaints of sexual harassment in a time-bound and confidential manner.

To safeguard the interests of complainants and ensure a fair process, the policy includes specific provisions to prevent any form of retaliation, victimization or adverse consequences against individuals who report incidents in good faith. All cases are handled with utmost sensitivity and discretion by a formally constituted Internal Complaints Committee (ICC), which operates independently and ensures compliance with due process.

In addition to the POSH mechanism, the Company has a dedicated Human Resources (HR) team deployed across all its locations to address other grievances related to workplace discrimination or harassment. The HR team plays a critical role in ensuring that such complaints are dealt with promptly, confidentially and in a fair manner, while safeguarding the interests of the complainants.

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

Yes, human right requirements are covered in business agreements and contracts. All suppliers and contractors are required to abide by the terms and conditions prescribed in the agreement and contract to maintain the highest standards of ethics and integrity

**10. Assessment of the Year**

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

**11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above: None**

**Leadership indicators**

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

During the reporting period, the Company did not receive any complaints related to human rights. Accordingly, there were no significant changes made to business processes arising from the need to address such grievances.

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

Star Cement Limited has conducted human rights due diligence through the SA 8000 certification of its mining operations. This certification is based on internationally accepted standards, including the Universal Declaration of Human Rights, ILO conventions and national laws. It covers key aspects such as prohibition of child and forced labour, health and safety, non-discrimination, freedom of association, fair working hours and wages. This reflects the Company's commitment to upholding human rights and ethical labour practices in its operations.

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

Yes, the Company ensures that its premises are accessible to differently abled visitors in line with the requirements of the Rights of Persons with Disabilities Act, 2016. Facilities such as wheelchair access and lifts are provided to support safe and convenient mobility within the premises.

4. Details on assessment of value chain partners:

	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	The Company does not undertake assessment of value chain partners on human right issues.
Forced labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – Please specify	

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

The Company has not identified human right risks in the value chain during the reporting period.

**Principle 6: Businesses should respect and make efforts to protect and restore the environment.**



**Essential indicators**

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

Parameter	FY 2024-25	FY 2023-24
<b>From renewable sources</b>		
Total electricity consumption (A)	264 TJ	261 TJ
Total fuel consumption (B)	1,632 TJ	930 TJ
Energy consumption through other sources (C)	-	-
<b>Total energy consumed from renewable sources (A+B+C)</b>	<b>1,896 TJ</b>	<b>1,191 TJ</b>
<b>From non-renewable sources</b>		
Total electricity consumption (D)	395 TJ	351 TJ
Total fuel consumption (E)	10,017 TJ	10,159 TJ
Energy consumption through other sources (F)	-	-
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	<b>10,412 TJ</b>	<b>10,510 TJ</b>
<b>Total energy consumed (A+B+C+D+E+F)*</b>	<b>12,308 TJ</b>	<b>11,701 TJ</b>
<b>Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)</b>	0.039 TJ/₹ Lakhs	0.040 TJ/₹ Lakhs
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)**</b>	0.801 TJ/₹ Lakhs	0.814 TJ/₹ Lakhs

Parameter	FY 2024-25	FY 2023-24
Energy intensity in terms of physical output	0.003 TJ/MT (Cementitious material)	0.003 TJ/MT (Cementitious material)

\*Data for FY 2023-24 has been restated due to implementation of more effective robust data monitoring system and change in data computation methodology

\*\*The intensity value per rupee turnover adjusted for PPP of FY 2023-24 restated due to change in calculation methodology as per SEBI BRSR circular (circulated on 20<sup>th</sup> December 2024). PPP rate considered for FY 2023-24 = ₹20.43 & FY 2024-25 = ₹20.66 (Source: IMF)

**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

- 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, PAT is applicable to Star Cement Limited. The Company had achieved targets under PAT schemes.

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

Parameter	FY 2024-25 (kl)	FY 2023-24 (kl)
<b>Water withdrawal by source (in kilolitres)</b>		
Surface water	3,10,313	8,86,406
Ground water	5,06,039	2,00,852
Third party water	-	-
Seawater / desalinated water	-	-
Other (Harvested rainwater)	4,49,383	5,43,802
Total volume of water withdrawal (in kilolitres) *	12,65,735	16,31,060
Total volume of water consumption (in kilolitres)	12,65,735	16,31,060
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	3.99 kl/₹ Lakhs	5.55 kl/₹ Lakhs
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) ** (Total water consumption / Revenue from operations adjusted for PPP)	82.39 kl/₹ Lakhs	113.45 kl/₹ Lakhs
Water intensity in terms of physical output	0.27 kl/MT (Cementitious material)	0.38 kl/MT (Cementitious material)

\*Data for FY 2023-24 has been restated due to implementation of more effective robust data monitoring system and change in data computation methodology

\*\* The intensity value per rupee turnover adjusted for PPP of FY 2023-24 restated due to change in calculation methodology as per SEBI BRSR circular (circulated on 20<sup>th</sup> December 2024). PPP rate considered for FY 2023-24 = ₹20.43 & FY 2024-25 = ₹20.66 (Source: IMF)

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

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(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	-	-
<b>Total water discharged (in kilolitres)</b>	-	-

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

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

Yes, The Company adheres to a Zero Liquid Discharge (ZLD) policy across its entire operational footprint. All industrial and domestic wastewater generated within its facilities is systematically treated through dedicated Effluent Treatment Plants (ETPs) and Sewage Treatment Plants (STPs), respectively. The reclaimed water from the ETPs is reused for vehicle washing operations, while the treated effluent from STPs is repurposed for landscaping and dust suppression activities via sprinkler systems.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
Nox	MT/Annum	998	2,474
Sox	MT/Annum	1,560	3,451
Particulate Matter (PM)	MT/Annum	385	315

**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 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	26,33,230	25,02,369
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	1,11,400	69,847
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO <sub>2</sub> equivalent	8.65 tCO <sub>2</sub> e/ ₹ Lakhs	8.76 tCO <sub>2</sub> e/ ₹ Lakhs



Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations adjusted for PPP)*		178.65 tCO <sub>2</sub> e/ ₹ Lakhs	178.92 tCO <sub>2</sub> e/ ₹ Lakhs
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO <sub>2</sub> e/tonne	0.58 tCO <sub>2</sub> e/ MT (Cementitious material)	0.60 tCO <sub>2</sub> e/ MT (Cementitious material)

\*Data for FY 2023-24 has been restated due to implementation of more effective robust data monitoring system and change in data computation methodology

\*\*The intensity value per rupee turnover adjusted for PPP of FY 2023-24 restated due to change in calculation methodology as per SEBI BRSR circular (circulated on 20<sup>th</sup> December 2024). PPP rate considered for FY 2023-24 = ₹20.43 & FY 2024-25 = ₹20.66 (Source: IMF)

**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

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

- Commissioning of 12 MW Waste Heat Recovery System (WHRS) thereby utilizing waste gases from the kiln and clinker cooler to generate electricity. This initiative significantly reduces dependency on fossil fuels-based power sources, reduction in power cost and reduction in carbon footprint.
- Installation of Variable Frequency Drives (VFDs) across multiple process areas to optimize fan operations and reduce energy demand:
  - ⚙ Mill Reject Bag Filter Fan (561FN1): 30 KW VFD – savings 10KW/hr. (running at 30Hz)
  - ⚙ Mill Feed Circuits (531FN1 & 531FN2): 2X 37 KW VFDs – saving 16 KW/hr
  - ⚙ Fly Ash Circuit (K21FNE & K21FNA): 30 KW & 37 KW VFDs – saving 13 KW/hr.
  - ⚙ Clinker Unloading Bag Filters (491FN5 & 491FN1): 30 KW & 55 KW VFDs – savings 28 KW/hr.

(This saving is against to Damper based control VS RPM Based Control on Draft maintain -137mmwc)
- Improvement in Power Factor from 0.9860 to 0.9945 by installing APFC panels.
- Operational Efficiency:
  - ⚙ RABH RA Fan operation shifted to differential pressure mode, reducing daily run-time by 3.5–4 hours and cutting excess energy usage.
- Energy-Efficient HVAC:
  - ⚙ Replaced conventional air conditioners with inverter-based 1.5T and 2.0T units, resulting in estimated energy savings of ~120,000 units/year.
- Reactive Power Compensation:
  - ⚙ Installed LT capacitor banks to enhance KVAR and maintain PF at 0.99, resulting in energy bill rebates.

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

Parameter	FY 2024-25	FY 2023-24
<b>Total waste generated (MT)</b>		
Plastic waste	2,261.13	1,647.14
E-waste	1.79	5.256
Bio-medical waste	0.01	0.210
C&D waste	-	-
Battery waste	5.89	15.357
Other <b>hazardous waste</b> . Please specify if any	Used oil- 4.99 Spent grease- 37.52 Paint drum- 0.11 Discarded containers- 0.75 Waste residue containing oil- 168.72	Used Oil- 24.021 Waste oil – 0.10 Discarded Containers- 12.59 ETP Sludge- 0.772
Other <b>Non-hazardous</b> waste generated (H). Please specify, if any.	Metal scrap- 1547.02 Bags- 26.46 Rubber scrap- 0.72	Metal Scrap-835.719 Bags-658.07 Rubber Scrap-51.66 Wooden Pellets-12.88
<b>Total waste generated</b>	4,055.11	3,263.77
Waste <b>intensity per rupee of turnover</b> (Total waste generated / Revenue from operations)	0.01 MT/ ₹ Lakhs	0.01 MT/ ₹ Lakhs
Waste <b>intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*</b> (Total waste generated / Revenue from operations adjusted for PPP)	0.26 MT/ ₹ Lakhs	0.23 MT / ₹ Lakhs
Waste <b>intensity</b> in terms of physical output	0.001 MT/ MT (Cementitious material)	0.001 MT/ MT (Cementitious material)
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in MT)</b>		
Category of waste		
Recycled	2,262.92	1,652.39
Reused	-	-
Other recovery option	-	-
<b>Total</b>	<b>2,262.92</b>	<b>1,652.39</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in MT)</b>		
Category of waste		
Incineration	0.01	0.210
Landfilling	-	-
Other disposal options	1,792.18	1,611.16
<b>Total</b>	<b>1,792.19</b>	<b>1,611.37</b>

\*The intensity value per rupee turnover adjusted for PPP of FY 2023-24 restated due to change in calculation methodology as per SEBI BRSR circular (circulated on 20<sup>th</sup> December 2024). PPP rate considered for FY 2023-24 = ₹20.43 & FY 2024-25 = ₹20.66 (Source: IMF)

**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.**

Star Cement Limited has adopted a comprehensive waste management strategy aligned with its vision of minimizing landfill waste through sustainable and compliant practices. To enable this, the Company has developed and implemented detailed Waste Standard Operating Procedures (SOPs) that guide the proper handling, segregation, storage, and disposal of both hazardous and non-hazardous waste, in adherence to all applicable environmental regulations.

At the plant level, dedicated and clearly labelled scrap yards have been set up to store hazardous and non-hazardous waste separately, ensuring safe handling and ease of traceability. Hazardous waste is managed through CPCB/SPCB-authorized vendors, while non-hazardous waste is handled via local recyclers and vendors, as per regulatory norms.

In alignment with the Plastic Waste Management Rules, 2016, the Company fulfils its Extended Producer Responsibility (EPR) obligations for post-consumer plastic packaging waste. It collaborates with authorized recyclers to ensure systematic collection, channelization and environmentally sound disposal or recycling of plastic waste.

Importantly, Star Cement Limited holds valid permissions for the use of Alternate Fuels and Raw Materials (AFR) and operates a system for the co-processing of select waste materials in its cement kilns. These materials are subjected to complete thermal destruction under high temperatures, leaving no residue and ensuring a compliant, scientific, and environmentally sound method of waste disposal. The use of AFR as part of the Company's waste management framework supports the dual objective of waste minimization and reduced environmental impact from external disposal methods like landfilling or incineration.

**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:**

Sl. 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
-	-	-	-

**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	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web Link
Daba Saitthad Limestone Deposit, 25 Ha.	IA/ML/MIN/500897/2024	08-02-2025	Yes	Yes	<a href="https://parivesh.nic.in/newupgrade/#!/trackYourProposal">https://parivesh.nic.in/newupgrade/#!/trackYourProposal</a>
Brishymot Limestone Deposit-II, 65 Ha.	IA/ML/MIN/456863/2023	18-06-2024	Yes	Yes	<a href="https://parivesh.nic.in/newupgrade/#!/trackYourProposal">https://parivesh.nic.in/newupgrade/#!/trackYourProposal</a>

**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:**

Sl. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Yes, the Company complies with all applicable environmental laws and regulations in India, including the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act, and the Environment (Protection) Act, along with the rules framed thereunder. Star Cement also adheres to the guidelines issued by the respective State Pollution Control Boards and other regulatory agencies and implements pollution control measures through process optimization and technological advancements.				

## Leadership indicators

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

For each facility / plant located in areas of water stress, provide the following information: Not applicable

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	SCL will explore scope of estimating Scope 3 emissions in future.	
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO <sub>2</sub> equivalent		
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO <sub>2</sub> equivalent		

**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. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities. Not applicable

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

Yes, Star Cement Limited is actively engaged in initiatives aimed at reducing Greenhouse Gas (GHG) emissions, in alignment with India's commitment to achieve net zero emissions by 2070. Recognising the escalating impact of climate change, the Company integrates climate action into its core business strategy, focusing on reducing energy consumption and associated emissions across its operations. Key initiatives under the Company's low-carbon transition strategy include:

#### Energy Efficiency Measures:

Star Cement Limited continuously invests in energy conservation through the adoption of advanced technologies and upgrades to existing infrastructure. These measures are aimed at improving energy efficiency and reducing the overall energy intensity of its operations.

#### Integration of Green Energy:

The Company places a strong emphasis on transitioning to renewable energy sources to enhance energy security and reduce dependence on fossil fuels. This not only supports decarbonisation goals but also provides a hedge against rising fuel costs.

Star Cement has installed a 12 MW Waste Heat Recovery System (WHRS) at its Lumshnong plant, in addition to an existing 12.3 MW WHRS capacity, significantly reducing reliance on coal-based power.

Furthermore, the Company has commissioned an Alternative Fuel Feeding System, enabling the utilisation of waste-derived fuels (RDF) and biomass, further supporting emission reductions through resource circularity.

#### Clinker Factor Reduction:

Reducing the clinker content in cement production is a strategic priority for Star Cement. By substituting clinker with supplementary cementitious materials such as fly ash and slag, the Company lowers CO<sub>2</sub> emissions associated with limestone calcination.

In FY 2024–25, approximately 89% of the Company's cement production was comprised of blended cement.

As a result of these efforts, the clinker factor was reduced to 67.2% contributing meaningfully to the Company's overall carbon footprint reduction.

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

Yes, Star Cement Limited has a Business Continuity and Disaster Management Plan embedded within its operational framework to manage emergencies arising from fires, leaks, structural failures, terrorism, or natural disasters such as earthquakes, floods and cyclones.

Key objectives of the plan include:

- Swift containment of hazardous situations
- Mitigation of risks and reduction of impact
- Evaluation of system and resource adequacy
- Regular training for personnel
- Efficient communication and escalation protocols

These measures ensure preparedness, protect lives and assets and enable the Company to maintain operational continuity during critical situations.

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

The Company has not undertaken an assessment of value chain partners on environmental parameters and it has not identified any environmental risks in the value chain during the reporting period.

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

The Company has not undertaken an assessment of value chain partners on environmental parameters.

**8. How many Green Credits have been generated or procured:**

- By the listed entity: Not any
- By the top ten (in terms of value of purchases and sales, respectively) value chain partners: Not any

**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.

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Bharat Chamber of Commerce	National
2	Cement Manufacturer's Association	National
3	Indian Chamber of Commerce	National
4	Advertising Standards Council of India	National

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

Name of Authority	Brief of case	Corrective action taken
Star Cement Limited ('the Company' or "SCL") had received a notice from the Director General of Competition Commission of India (CCI) seeking various information on alleged cartelization. SCL filed an application before CCI for recall/ review of the order by which CCI registered the case and ordered investigation. As complete information sought by CCI was not received within reasonable time, CCI imposed a penalty of ₹5 lakhs upon SCL. Challenging the order of penalty, the Company filed Writ Petition and challenging the order of investigation and registration of Case by CCI, the Company also preferred Writ Petition before Guwahati High Court. After hearing both the cases the court vide it's common judgement and order dated 30.08.2024 allowed the writ petitions and quashed the order of CCI for penalty and the order dated 06.12.2016 and 08.08.2018. Against the judgement dated 30.08.2024 CCI preferred Writ Appeals before the Division Bench of Guwahati High Court and the said appeals are pending for hearing.		

### Leadership indicators

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

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

### Principle 8: Businesses should promote inclusive growth and equitable development.



### Essential indicators

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

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

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

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

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

Star Cement Limited has instituted a robust and transparent mechanism to address grievances raised by the community. This is primarily facilitated through its Welfare and Development Committee, which comprises representatives from the local administration, citizen forums and Company management. The committee acts as the central body for receiving, reviewing and resolving concerns raised by the local community.

Grievances related to product quality are typically resolved within 10 days through a streamlined redressal process. For concerns related to the functioning of services or broader community issues, the Company convenes a joint committee meeting to conduct a thorough root cause analysis and recommend appropriate corrective actions.

To ensure continuous engagement and a deeper understanding of community needs, the Company also adopts Participatory Rural Appraisal (PRA) tools and organizes Focus Group Discussions. These approaches enable proactive community involvement and feedback-based planning.

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

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	27.39%	18.47%
Sourced directly from within the India	95.46%	87.77%

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

Location	FY 2024-25	FY 2023-24
Rural	-	-
Semi-urban	51%	50%
Urban	9%	4%
Metropolitan	40%	46%

## 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
-	-

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

Sl. No.	State	Aspirational District	Amount spent (In ₹)
1	Assam	Darrang (Pub Mangaldoi Block)	6,00,000

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

Yes, Star Cement Limited has adopted an "Inclusive Growth & Equitable Development" policy that promotes preferential procurement from marginalized and vulnerable groups. The policy emphasizes sourcing from local suppliers, small-scale enterprises and MSMEs to enhance livelihoods and stimulate regional economic development.

The Company is committed to building a sustainable and inclusive value chain by integrating disadvantaged communities into its procurement ecosystem. Star Cement intends to expand supplier diversity by fostering partnerships with women-led enterprises and other underrepresented groups, thereby strengthening its social impact and economic equity agenda.

### b) From which marginalised/vulnerable groups do you procure?

None

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

NA



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

Sl. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
The Company has registered certain numbers of intellectual properties (IPs) in FY 2024-25. However, the benefits of IPs are only shared with wholly-owned subsidiaries as per internal arrangement and not shared with others.				

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
Not applicable	

6. Details of beneficiaries of CSR Projects

Sl. No.	CSR Project	No. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	Health and Sanitation	61,850	81%
2	Education	18,095	93%
3	Livelihood & Skill Building	4,871	89%
4	Rural Development and Emergency responses	1,45,148	82%
5	Biodiversity	34,950	85%

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



**Essential indicators**

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

Star Cement Limited has instituted robust and accessible mechanisms to receive and address complaints and feedback from customers, dealers and sub-dealers. Channels such as Business WhatsApp, Customer Care and IndiaMART are leveraged to ensure prompt responsiveness to stakeholder concerns.

Upon receiving a query, the Company undertakes a thorough analysis by verifying customer details and classifying the concern based on its nature. It is then directed to the appropriate department for resolution. To ensure transparency and streamline the process, each complaint is assigned a unique ticket number, enabling efficient tracking and timely communication of status updates.

The Company actively follows up with customers within 48 hours of complaint registration to provide progress updates, underscoring its commitment to transparency and customer-centric service. Once resolved, the ticket is formally closed in the system, ensuring proper documentation and closure.

Through this structured approach, the Company reinforces its dedication to effective grievance redressal, thereby strengthening stakeholder trust and enhancing overall customer satisfaction.



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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

	FY 2024-25			FY 2023-24		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	-	-	None	-	-	None
Advertising	-	-	None	-	-	None
Cyber-security	-	-	None	-	-	None
Delivery of essential services	-	-	None	-	-	None
Restrictive Trade Practices	-	-	None	-	-	None
Unfair Trade Practices	-	-	None	-	-	None
Other	303	-	None	2113	-	None

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

	Number	Reasons for recall
Voluntary recalls	-	None
Forced recalls	-	None

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

Yes, Star Cement Limited recognizes the growing importance of protecting its digital infrastructure against cybersecurity threats and ensuring the security of its data assets. Accordingly, the Company has established a comprehensive IT Policy, which outlines controls and governance mechanisms to protect the confidentiality, integrity and availability of critical business data and systems.

The IT Policy covers key areas such as user access control, secure management of passwords, authorization procedures, system usage guidelines, backup and restoration processes and periodic reviews. It applies to all Company applications, including SAP ERP and other IT resources that manage critical business data and transactions. The policy also provides guidelines on addressing and escalating cybersecurity incidents, including roles and responsibilities for handling such events.

The Company monitors compliance with the policy through regular internal audits and ensures appropriate safeguards are implemented across its operations.

The IT Policy is available on the Company's website at: <https://www.starcement.co.in/pdf/investor-information/InformationTechnologyPolicy.pdf>

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

Throughout the reporting year, Star Cement Limited has remained vigilant, with no reported instances concerning advertising and the delivery of essential services, cybersecurity and data privacy of customers, or re-occurrences of product recalls. Similarly, no penalties or regulatory actions were imposed by authorities regarding the safety of our products or services.

## 7. Provide the following information relating to data breaches:

- Number of instances of data breaches – Nil
- Percentage of data breaches involving personally identifiable information of customers – Nil
- Impact, if any, of the data breaches - Nil

## Leadership indicators

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

Star Cement Limited adopts a comprehensive approach to communicate its product offerings, ensuring that information is readily accessible to customers, partners and stakeholders through multiple channels. The Company's primary online platform is its official website <https://www.starcement.co.in/>, which serves as a key source of information about the Company's products, services and updates. Additionally, Star Cement engages in product launches, advertisements and promotions across various social media platforms to enhance its visibility and outreach.

In line with its strategy to improve operational efficiency and customer engagement, Star Cement has also significantly expanded its digital footprint by developing several in-house applications tailored to specific business functions. These initiatives include:

- **WhatsApp for Business:** This platform is utilized to address inquiries from channel partners, customers, dealers, retailers and influencers in real-time. By offering immediate query resolution through the Star Business WhatsApp Number, the Company enhances communication and service responsiveness.
- **Star Saathi App:** Designed to strengthen the Company's distribution network, the Star Saathi App supports over 1,800 dealers by providing essential tools for order placement, order tracking, managing ledgers and outstanding payments, monitoring dealer performance against targets and accessing schemes and engagement metrics. The app enhances overall distribution channel effectiveness.
- **Star SFA App:** This app is specifically crafted to cater to the needs of the sales, technical and branding teams. It facilitates activities such as counter and site visits, price capturing for wholesale and retail markets, geo-mapping of counters and tracking secondary sales and attendance. The app is instrumental in improving sales force efficiency and ensuring brand consistency across touchpoints.
- **Star Stellar App:** This app serves as a loyalty platform for over 2,200 engineers, supporting them throughout their professional journey. The app provides rewards and incentives for engagement, fostering long-term loyalty and enhancing the relationship between Star Cement and the engineering community.
- **Star-Link App:** Aimed at masons, Star-Link offers a comprehensive loyalty program that includes easy registration, bag lifting entries and the accumulation of reward points. This app not only enhances the mason's experience but also encourages continued loyalty by offering exciting gift redemptions, thereby strengthening Star Cement's relationship with the construction community.

Through these innovative digital tools, Star Cement enhances its accessibility, customer engagement and operational efficiency, ensuring seamless communication with various stakeholders while continuing to evolve in the digital space.

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

Star Cement Limited is committed to promoting the safe and responsible usage of its products by actively engaging with consumers through various educational initiatives. The Company emphasizes the importance of responsible product usage and proper disposal practices, ensuring that consumers are well-informed about how to handle and use the products safely.

A significant part of this commitment is reflected in the Company's product labelling strategy. The product labels are designed with care, providing essential information on product quality, ingredients and detailed safe handling instructions. This ensures that consumers have all the necessary information to use the products correctly and safely.

Additionally, Star Cement adheres to all applicable regulations and standards regarding customer health and safety, marketing practices and labelling requirements. By incorporating clear and accessible information on product labels, the Company not only helps to prevent potential hazards but also ensures compliance with safety regulations.

Through these efforts, Star Cement strives to ensure that its consumers are fully aware of the safe and responsible use of its products, fostering a culture of safety and awareness in the communities it serves.

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

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

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

Yes, Star Cement Limited adheres strictly to the regulations set forth by the Bureau of Indian Standards (BIS). In compliance with BIS mandates, the Company is committed to transparency through meticulous product labelling and information dissemination, ensuring clarity and eliminating any potential for consumer confusion.

**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, Star Cement Limited conducts regular surveys to gauge customer satisfaction concerning its major products and services. The Company employs a multi-pronged approach to engage with customers, utilizing tools like social media campaigns, customer loyalty programs and brand equity surveys. One of the key methods employed is the Net Promoter Score (NPS) survey, which helps measure customer satisfaction, loyalty and overall experience.

By actively capturing and analysing customer feedback, the Company gains valuable insights into customer needs and preferences, enabling it to refine its products and services. This responsive approach not only enhances customer satisfaction but also fosters long-term brand loyalty and strengthens the relationship between the Company and its customers.