

Prakash Energy Pvt Ltd

Business Responsibility and Sustainability Report

Financial Year 2024-25

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Section A: General Disclosures

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity

L17110MH1973PLC019786

2. Name of the Listed Entity

Prakash Energy Pvt Ltd

3. Year of incorporation

1973

4. Registered office address

Prakash House, 42 Industrial Estate, Mumbai 400093, Maharashtra

5. Corporate address

Prakash House, 42 Industrial Estate, Mumbai 400093, Maharashtra

6. E-mail

investor.relations@prakashenergy.example

7. Telephone

+91-22-67890123

8. Website

www.prakashenergy.example

9. Financial year for which reporting is being done

2024-25

10. Name of the Stock Exchange(s) where shares are listed

BSE

11. Paid-up Capital (' Crore)

180

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

Suresh Prakash, Chairman & MD, suresh@prakashenergy.example, +91-22-67890100

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

Standalone

II. Products / services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
—	Power Generation	Thermal power generation from coal and gas	68
—	Steam Supply	Industrial steam supply to manufacturing units	22
—	Consulting	Energy efficiency consulting services	10

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
—	—	35101	68
—	—	35301	22
—	—	71201	10

III. Operations

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

Location	Number of plants	Number of offices	Total
National	—	—	5
International	—	—	1

17. Markets served by the entity

(a.i) Number of locations (National — No. of States): 4

(a.ii) Number of locations (International — No. of Countries): 14

(b) Contribution of exports as a percentage of the total turnover of the entity: 8.2

(c) A brief on types of customers: Industrial and commercial energy consumers, government utilities, manufacturing plants.

IV. Employees

18. Details as at the end of Financial Year

a. (i) Employees (including differently abled)

Particulars	Total (A)	Male — No.	Male — %	Female — No.	Female — %
Permanent (D)	6,954	5,840	83.98	1,114	16.02
Other than Permanent (E)	246	198	80.49	48	19.51
Total employees (D+E)	7,200	6,038	83.86	1,162	16.14

a. (ii) Workers (including differently abled)

Particulars	Total (A)	Male — No.	Male — %	Female — No.	Female — %
Permanent (F)	1,010	842	83.37	168	16.63
Other than Permanent (G)	380	324	85.26	56	14.74
Total workers (F+G)	1,390	1,166	83.88	224	16.12

b. (i) Differently Abled Employees

Particulars	Total (A)	Male — No.	Male — %	Female — No.	Female — %
Permanent (D)	24	18	75	6	25
Other than Permanent (E)	2	1	50	1	50
Total (D+E)	26	19	73.08	7	26.92

b. (ii) Differently Abled Workers

Particulars	Total (A)	Male — No.	Male — %	Female — No.	Female — %
Permanent (F)	6	4	66.67	2	33.33
Other than Permanent (G)	1	1	100	0	0
Total (F+G)	7	5	71.43	2	28.57

19. Participation / Inclusion / Representation of women

Category	Total (A)	No. of Females (B)	% of Females (B / A)
Board of Directors	8	2	25
Key Management Personnel	6	1	16.67

20. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

Category	Current FY — Male	Current FY — Female	Current FY — Total	Previous FY — Male	Previous FY — Female	Previous FY — Total	FY-2 — Male	FY-2 — Female	FY-2 — Total
Permanent Employees	12.4	14.8	12.8	11.8	15.2	12.4	13.1	16.4	13.6
Permanent Workers	8.2	10.6	8.6	9.1	11.2	9.4	10.4	12.8	10.8

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

21. Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding / Subsidiary / Associate / Joint Venture	% of shares held by listed entity	Does the entity participate in the BR initiatives of the listed entity? (Yes/No)
—	Prakash Solar Solutions Ltd	Subsidiary	72	—
—	Prakash Minerals LLC	Associate	26	—

VI. CSR Details

22. CSR Details

- (i) Whether CSR is applicable as per section 135 of Companies Act, 2013 (Yes/No): Yes
(ii) Turnover (in Rs.): 4,28,00,00,000
(iii) Net worth (in Rs.): 82,40,00,000

VII. Transparency and Disclosures Compliances

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

Stakeholder Group	Grievance Redressal Mechanism (Yes/No)	Current FY — Complaints Filed	Current FY — Pending Resolution	Current FY — Remarks	Previous FY — Complaints Filed	Previous FY — Pending Resolution	Previous FY — Remarks
Communities	Yes	3	0	All resolved	5	0	Resolved
Investors	Yes	1	0	Addressed in AGM	2	0	Resolved
Employees and workers	Yes	14	1	Ethics helpline	11	0	Resolved
Customers	Yes	6	0	Quality complaints resolved	8	0	Resolved
Value Chain Partners	Yes	2	0	Payment queries	3	0	Resolved

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

S. No.	Material Issue Identified	Risk or Opportunity (R/O)	Rationale for Identifying	Approach to Adapt or Mitigate (if risk)	Financial Implications (+/-)
—	Carbon Emission Reduction	Risk	SEBI mandate for Scope 1/2 reporting	Net-zero roadmap 2040	—
—	Renewable Energy Transition	Opportunity	Growing demand for green energy	Solar capacity expansion	—
—	Water Stewardship	Risk	Nashik plant in water-stress zone	26% water recycled; ZLD target by 2028	—

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. Each disclosure question's principle-wise answers are shown across two bands (P1-P5, then P6-P9) because the full 9-column matrix does not fit portrait A4.

Policy and management processes — Principles 1 to 5

Disclosure Questions	P1	P2	P3	P4	P5
1a. Whether your entity's policy / policies cover each principle and its core elements of the NGRBCs (Yes / No)	—	—	—	—	—
1b. Has the policy been approved by the Board? (Yes / No)	—	—	—	—	—
1c. Web Link of the Policies, if available	—	—	—	—	—
2. Whether the entity has translated the policy into procedures (Yes / No)	—	—	—	—	—
3. Do the enlisted policies extend to your value chain partners? (Yes / No)	—	—	—	—	—
4. Name of the national and international codes / certifications / labels / standards adopted by your entity and mapped to each principle	—	—	—	—	—
5. Specific commitments, goals and targets set by the entity with defined timelines, if any	—	—	—	—	—
6. Performance of the entity against the specific commitments, goals and targets, along-with reasons in case the same are not met	—	—	—	—	—

Policy and management processes — Principles 6 to 9

Disclosure Questions	P6	P7	P8	P9
1a. Whether your entity's policy / policies cover each principle and its core elements of the NGRBCs (Yes / No)	—	—	—	—
1b. Has the policy been approved by the Board? (Yes / No)	—	—	—	—
1c. Web Link of the Policies, if available	—	—	—	—
2. Whether the entity has translated the policy into procedures (Yes / No)	—	—	—	—
3. Do the enlisted policies extend to your value chain partners? (Yes / No)	—	—	—	—
4. Name of the national and international codes / certifications / labels / standards adopted by your entity and mapped to each principle	—	—	—	—
5. Specific commitments, goals and targets set by the entity with defined timelines, if any	—	—	—	—
6. Performance of the entity against the specific commitments, goals and targets, along-with reasons in case the same are not met	—	—	—	—

Governance, leadership and oversight

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

As MD, I confirm Prakash Energy's commitment to BRSR principles. 22% renewable energy mix, zero fatalities, 86% supplier ESG assessment. Net-zero 2040.

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

Suresh Prakash, Chairman & Managing Director, supported by the Chief Sustainability Officer.

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

Yes

10. Details of Review of NGRBCs by the Company

Subject for Review	Principle	Review undertaken by	Frequency
Performance against above policies and follow up action	P1 — Ethics, Transparency & Accountability	Committee of the Board (ESG Committee)	Quarterly
Performance against above policies and follow up action	P2 — Sustainable Products & Services	Committee of the Board (ESG Committee)	Quarterly
Performance against above policies and follow up action	P3 — Employee Wellbeing	Committee of the Board (ESG Committee)	Quarterly
Performance against above policies and follow up action	P4 — Stakeholder Engagement	Committee of the Board (ESG Committee)	Quarterly
Performance against above policies and follow up action	P5 — Human Rights	Committee of the Board (ESG Committee)	Quarterly
Performance against above policies and follow up action	P6 — Environment	Committee of the Board (ESG Committee)	Quarterly
Performance against above policies and follow up action	P7 — Policy Advocacy	Committee of the Board (ESG Committee)	Quarterly
Performance against above policies and follow up action	P8 — Inclusive Growth	Committee of the Board (ESG Committee)	Quarterly
Performance against above policies and follow up action	P9 — Consumer Responsibility	Committee of the Board (ESG Committee)	Quarterly
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	P1 — Ethics, Transparency & Accountability	Committee of the Board (Audit Committee)	Half yearly
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	P2 — Sustainable Products & Services	Committee of the Board (Audit Committee)	Half yearly
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	P3 — Employee Wellbeing	Committee of the Board (Audit Committee)	Half yearly
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	P4 — Stakeholder Engagement	Committee of the Board (Audit Committee)	Half yearly
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	P5 — Human Rights	Committee of the Board (Audit Committee)	Half yearly
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	P6 — Environment	Committee of the Board (Audit Committee)	Half yearly
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	P7 — Policy Advocacy	Committee of the Board (Audit Committee)	Half yearly
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	P8 — Inclusive Growth	Committee of the Board (Audit Committee)	Half yearly
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	P9 — Consumer Responsibility	Committee of the Board (Audit Committee)	Half yearly

External assessment & policy gaps — Principles 1 to 5

Disclosure Questions	P1	P2	P3	P4	P5
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.	—	—	—	—	—
12. If answer to question (1) above is 'No' i.e. not all Principles are covered by a policy, reasons to be stated	—	—	—	—	—

External assessment & policy gaps — Principles 6 to 9

Disclosure Questions	P6	P7	P8	P9
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.	—	—	—	—
12. If answer to question (1) above is 'No' i.e. not all Principles are covered by a policy, reasons to be stated	—	—	—	—

Section C: Principle Wise Performance Disclosure

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorised as “Essential” and “Leadership”. Essential indicators are expected to be disclosed by every entity that is mandated to file this report; Leadership indicators may be voluntarily disclosed by entities aspiring to higher ESG maturity.

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	% Covered	Topics Covered	Total Programmes
Board of Directors	100	Code of conduct, anti-bribery, NGRBC principles	4
Key Managerial Personnel	100	Anti-corruption, conflict of interest, ESG	6
Employees other than BoD and KMPs	94	Ethics policy, POSH, whistle-blower	18
Workers	87	Ethics & safety awareness	12

2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings with regulators / law enforcement agencies / judicial institutions — Monetary

Brief	Appeal	Category	Amount Inr	Name Authority	Ngrbc Principle
No cases in FY2024-25	No	Penalty/ Fine	0	N.A.	N.A.
No cases in FY2024-25	No	Settlement	0	N.A.	N.A.
No cases in FY2024-25	No	Compounding fee	0	N.A.	N.A.

3. Details of fines / penalties / punishment in proceedings with regulators / law enforcement / judicial institutions — Non-Monetary

Brief	Appeal	Category	Name Authority	Ngrbc Principle
No cases in FY2024-25	No	Imprisonment	N.A.	N.A.
No cases in FY2024-25	No	Punishment	N.A.	N.A.

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

<i>(N/A. Not reported.)</i>

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

Yes. Board-approved ABAC Policy aligned with ISO 37001, covering directors/KMPs/employees/third parties. Web-link: <https://prakashenergy.example/policies/abac>.

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

Category	Fy Current	Fy Previous
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

7. Details of complaints with regard to conflict of interest

Category	Fy Current Number	Fy Previous Number
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	0
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	0

8. 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

No adverse regulatory findings during FY2024-25.

Leadership Indicators

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

% Covered	Topics Covered	Total Programmes
82	Supplier code of conduct, anti-bribery, POSH, child labour prevention	6

**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. Annual Board member disclosures, Audit Committee quarterly RPT reviews, and recusal policy per the Board Charter.

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

Essential Indicators

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

Details	Category	Current Fy	Previous Fy
Investment in low-emission process R&D, waste-heat recovery, and cleaner fuel trials.	R&D	18.4	16.2
Solar rooftop expansion, ETP upgradation, and pollution-control retrofits.	Capex	22.4	19.7

2. Does the entity have procedures in place for sustainable sourcing? (Yes/No) If yes, what percentage of inputs were sourced sustainably?

Answer	Question
Yes	a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)
42% by value (FY 2024-25)	b. If yes, what percentage of inputs were sourced sustainably?

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

Process	Waste Type
Reverse-logistics collection via authorised EPR partners; shredding and granulation for recycled resin; safe disposal only for contaminated fractions.	Plastics (including packaging)
Authorised e-waste recycler (CPCB-registered); refurbish/reuse where feasible; precious-metal recovery for PCBs.	E-waste
Stored at CPCB-compliant sites; incineration / co-processing via TSDF-authorized vendors in line with HOWM Rules, 2016.	Hazardous waste
Segregation at source; organic waste composted on-site; paper/metal/glass sold to recyclers.	Other waste

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

Yes — EPR is applicable for plastic packaging. The waste collection plan is filed with and approved by the State Pollution Control Board and is in line with the EPR plan submitted under the Plastic Waste Management Rules, 2016 (as amended).

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.

Product	Boundary	Nic Code	Independent	% Turnover	Public Domain
Cement — OPC 53 Grade	Cradle-to-gate (raw material extraction to plant gate)	2394	Yes	58	Yes — https://prakashindustries.example.com/sustainability/lca
Cement — PPC	Cradle-to-gate	2394	Yes	32	No

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.

Risk	Action	Product
High process CO2 intensity from limestone calcination identified as material climate risk.	Increased clinker-factor substitution with fly ash/slag; pilot of calcined clay blends; investment in WHRS to reduce grid-power dependence.	OPC 53 Grade
Fly-ash supply disruption risk from upstream power plants.	Diversified fly-ash sourcing across 4 thermal plants; long-term supply MoUs signed.	PPC

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).

Current Fy	Previous Fy	Input Material
24.3	21.8	Fly ash
9.6	8.1	Slag (GGBS)

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.

Waste Type	Reused Current	Reused Previous	Disposed Current	Recycled Current	Disposed Previous	Recycled Previous
Plastics (including packaging)	0	0	240	1,180	310	960
E-waste	4	3	2	28	1	22
Hazardous waste	0	0	1,680	420	1,940	380
Other waste	95	80	310	1,240	340	1,120

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

% Reclaimed	Product Category
62	Cement — bagged
0	Cement — bulk (silo)

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

Essential Indicators

1. Details of measures for the well-being of employees (Permanent and Other than Permanent, split by gender).

Total A	Category	Day Care No	Day Care %	Maternity No	Paternity No	Maternity %	Paternity %	Health Insurance No	Health Insurance %	Accident Insurance No	Accident Insurance %
5,840	Permanent — Male	820	14	0	5,840	0	100	5,840	100	5,840	100
1,114	Permanent — Female	620	55.7	1,114	0	100	0	1,114	100	1,114	100
6,954	Permanent — Total	1,440	20.7	1,114	5,840	16.02	83.98	6,954	100	6,954	100
198	Other than Permanent — Male	0	0	0	140	0	70.7	198	100	198	100
48	Other than Permanent — Female	12	25	48	0	100	0	48	100	48	100
246	Other than Permanent — Total	12	4.88	48	140	19.51	56.91	246	100	246	100

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

Benefit	Fy Curr Emp %	Fy Curr Wkr %	Fy Prev Emp %	Fy Prev Wkr %	Fy Curr Deposited	Fy Prev Deposited
PF	100	100	100	100	Y	Y
Gratuity	100	100	100	100	Y	Y
ESI	84	92	82	90	Y	Y
Others — please specify	0	0	0	0	N.A.	N.A.

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

Yes — all premises are accessible per the Rights of Persons with Disabilities Act, 2016. Ramps, accessible washrooms, lifts and signage are in place at all plants and offices.

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 entity has an Equal Opportunity Policy per the RPWD Act, 2016. Policy web-link: <https://prakashenergy.example/policies/equal-opportunity.pdf>

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

Gender	Return Rate	Retention Rate
Male — Permanent Employees	98	92
Female — Permanent Employees	94	86
Total — Permanent Employees	97	91
Male — Permanent Workers	100	88
Female — Permanent Workers	92	82
Total — Permanent Workers	99	87

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

Category	Mechanism Details
Permanent Workers	Yes — structured grievance committee with elected worker representatives; escalation to plant HR and Works Committee.
Other than Permanent Workers	Yes — contractor liaison officers and monthly grievance meetings; escalation to principal employer.
Permanent Employees	Yes — ethics helpline, HRBP channel, and Open-Door policy with the CHRO.
Other than Permanent Employees	Yes — routed via the engaging department head and HR; ethics helpline open to all.

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

Category	Fy Curr %	Fy Prev %	Fy Curr Total	Fy Prev Total	Fy Curr In Union	Fy Prev In Union
Total Permanent Employees — Male	53.4	53.1	5,840	5,720	3,120	3,040
Total Permanent Employees — Female	37.7	35.9	1,114	1,086	420	390
Total Permanent Workers — Male	80.8	79.3	842	820	680	650
Total Permanent Workers — Female	66.7	65	168	160	112	104

8. Details of training given to employees and workers.

Category	Fy Curr Hs No	Fy Curr Total	Fy Prev Hs No	Fy Prev Total	Fy Curr Hs %	Fy Prev Hs %	Fy Curr Skill No	Fy Prev Skill No	Fy Curr Skill %	Fy Prev Skill %
Employees — Male	5,840	5,840	5,720	5,720	100	100	4,820	4,480	82.5	78.3
Employees — Female	1,114	1,114	1,086	1,086	100	100	924	860	82.9	79.2
Employees — Total	6,954	6,954	6,806	6,806	100	100	5,744	5,340	82.6	78.5
Workers — Male	842	842	820	820	100	100	620	580	73.6	70.7
Workers — Female	168	168	160	160	100	100	124	116	73.8	72.5
Workers — Total	1,010	1,010	980	980	100	100	744	696	73.7	71

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

Category	Fy Curr %	Fy Prev %	Fy Curr Total	Fy Prev Total	Fy Curr Reviewed	Fy Prev Reviewed
Employees — Male	92.1	91.3	5,840	5,720	5,380	5,220
Employees — Female	91.6	91	1,114	1,086	1,020	988
Employees — Total	92	91.2	6,954	6,806	6,400	6,208
Workers — Male	73.6	72	842	820	620	590
Workers — Female	73.8	71.3	168	160	124	114
Workers — Total	73.7	71.8	1,010	980	744	704

10. Health and safety management system

(N/A. Not reported.)

11. Details of safety related incidents, in the following format (including the contract workforce).

Scope	Fy Curr	Fy Prev	Incident
Employees	0.34	0.42	Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)
Workers	0.48	0.61	Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)
Employees	8	11	Total recordable work-related injuries
Workers	6	9	Total recordable work-related injuries
Employees	0	0	No. of fatalities
Workers	0	1	No. of fatalities
Employees	1	2	High consequence work-related injury or ill-health (excluding fatalities)
Workers	2	3	High consequence work-related injury or ill-health (excluding fatalities)

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

Certified IMS (ISO 45001 + ISO 14001); safety committees with worker representation; monthly behavioural safety tours; mandatory PPE and permit-to-work; toolbox talks; annual HIRA + MoC reviews; on-site occupational health centres; mental health awareness programmes.

14. Number of Complaints on the following made by employees and workers (for Working Conditions and Health & Safety, for Current FY and Previous FY).

Category	Fy Curr Filed	Fy Prev Filed	Fy Curr Pending	Fy Curr Remarks	Fy Prev Pending	Fy Prev Remarks
Working Conditions	6	9	0	All resolved within 30 days	0	Resolved
Health & Safety	3	4	0	All resolved	0	Resolved

15. Assessments for the year — % of your plants and offices that were assessed (by entity or statutory authorities or third parties) on Health and safety practices and Working Conditions.

Area	% Assessed
Health and safety practices	100
Working Conditions	100

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

All safety-related observations identified during the year have been closed out through the CAPA system. Key actions included upgraded LOTO procedures, confined-space rescue drills, and replacement of ageing electrical switchgear at two plants.

17. Details of measures for the well-being of workers (Permanent and Other than Permanent, split by gender).

Total A	Category	Day Care No	Day Care %	Maternity No	Paternity No	Maternity %	Paternity %	Health Insurance No	Health Insurance %	Accident Insurance No	Accident Insurance %
2,120	Permanent — Male	280	13.21	0	2,120	0	100	2,120	100	2,120	100
310	Permanent — Female	180	58.06	310	0	100	0	310	100	310	100
2,430	Permanent — Total	460	18.93	310	2,120	12.76	87.24	2,430	100	2,430	100
1,460	Other than Permanent — Male	0	0	0	820	0	56.16	1,460	100	1,460	100
180	Other than Permanent — Female	40	22.22	180	0	100	0	180	100	180	100
1,640	Other than Permanent — Total	40	2.44	180	820	10.98	50	1,640	100	1,640	100

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).

Category	Extended
(A) Employees	Yes
(B) 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.

VCP onboarding requires self-declaration on PF/ESI/labour-compliance; vendor-portal periodic uploads of challans/returns; random third-party payroll audits; breach triggers corrective action or contract termination.

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.

Category	Fy Curr Affected	Fy Prev Affected	Fy Curr Rehabilitated	Fy Prev Rehabilitated
Employees	1	2	1	2
Workers	2	4	2	3

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

Yes

5. Details on assessment of value chain partners — % of value chain partners (by value of business done with such partners) that were assessed on Health and safety practices and Working Conditions.

Area	% Assessed
Health and safety practices	86
Working Conditions	78

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.

VCP assessment findings (PPE non-compliance at 3 sites, inadequate rest-room facilities at 2 sites) were closed through contractor CAPA plans, re-audit, and training. Two repeat-offender contracts were not renewed.

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.

Key stakeholder groups are identified through a structured materiality assessment conducted every two years, combining internal workshops, peer benchmarking and external stakeholder interviews. Groups are prioritised on the basis of impact on / by the business, proximity to operations, and statutory entitlements.

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

Channels	Frequency	Purpose Scope	Stakeholder Group	Vulnerable Marginalized
Email, Notice Board, Website (ESS portal), Community Meetings (town halls)	Quarterly	Performance, well-being, workplace safety, grievance resolution, policy updates.	Employees and Workers	No
Email, Website, Newspaper (disclosures), Advertisement (AGM notices)	Quarterly	Financial performance, strategy, ESG performance, governance updates.	Investors and Shareholders	No
Email, SMS, Website, Satisfaction surveys, Other (call centre)	Half yearly	Product quality, service reliability, billing issues, sustainability expectations.	Customers	No
Email, Community Meetings (supplier days), Website (vendor portal)	Annually	Code of Conduct, sustainability expectations, payment terms, capacity building.	Value chain partners (Suppliers, Contractors, Dealers)	No
Community Meetings, Pamphlets, Notice Board, Other (Jan Sunwai / public hearings)	Quarterly	CSR interventions, environmental concerns, local employment, grievance redressal.	Local Communities around operations	Yes
Email, Website, Advertisement (statutory notices)	Others — as required by regulation	Statutory compliance, inspections, disclosure requirements, policy consultations.	Regulators and Government Authorities	No

Leadership Indicators

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

The Board receives stakeholder feedback through the Stakeholder Relationship Committee (quarterly) and the Risk Management Committee (half-yearly). Where consultation is delegated to business-unit leaders, summarised feedback and CAPA plans are tabled at the next Board meeting.

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. Examples: (i) community feedback on dust emissions at the Raigarh plant led to installation of additional bag-house filters and a fixed-frequency water-sprinkler system; (ii) investor feedback on climate disclosures led to a formal TCFD-aligned disclosure in FY 2024-25; (iii) employee survey findings on mental health drove the launch of the on-site EAP programme.

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

Jan Sunwai sessions near the Raigarh plant surfaced concerns around noise during night shifts and truck movement on village roads; corrective actions included revised truck routing, noise barriers at the boundary wall, and an expanded community health check-up camp. A livelihood-training programme for displaced farming households was initiated under the CSR Committee.

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

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

Category	Fy Curr %	Fy Prev %	Fy Curr Total	Fy Prev Total	Fy Curr Covered	Fy Prev Covered
Employees — Permanent	100	100	6,954	6,806	6,954	6,806
Employees — Other than permanent	100	91.7	246	240	246	220
Employees — Total	100	99.7	7,200	7,046	7,200	7,026
Workers — Permanent	100	100	1,010	980	1,010	980
Workers — Other than permanent	89.5	83.3	380	360	340	300
Workers — Total	97.1	95.5	1,390	1,340	1,350	1,280

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

Category	Fy Curr Total	Fy Prev Total	Fy Curr More No	Fy Prev More No	Fy Curr Equal No	Fy Curr More %	Fy Prev Equal No	Fy Prev More %	Fy Curr Equal %	Fy Prev Equal %
Employees — Permanent — Male	5,840	5,720	5,840	5,720	0	100	0	100	0	0
Employees — Permanent — Female	1,114	1,086	1,114	1,086	0	100	0	100	0	0
Employees — Other than Permanent — Male	198	192	18	12	180	9.1	180	6.2	90.9	93.8
Employees — Other than Permanent — Female	48	48	8	6	40	16.7	42	12.5	83.3	87.5
Workers — Permanent — Male	842	820	722	680	120	85.7	140	82.9	14.3	17.1
Workers — Permanent — Female	168	160	140	128	28	83.3	32	80	16.7	20
Workers — Other than Permanent — Male	324	308	24	18	300	7.4	290	5.8	92.6	94.2
Workers — Other than Permanent — Female	56	52	4	2	52	7.1	50	3.8	92.9	96.2

3. Median remuneration / salary / wages of respective category — by Male / Female.

Category	Male Median	Male Number	Female Median	Female Number
Board of Directors (BoD)	1,85,00,000	6	1,62,00,000	2
Key Managerial Personnel	98,00,000	5	86,00,000	1
Employees other than BoD and KMP	7,20,000	5,840	6,80,000	1,114
Workers	3,20,000	842	3,10,000	168

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

Yes

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

Internal grievance mechanisms include the Ethics Helpline (24/7 third-party operated), Whistle-blower Policy with dedicated email and postal address, HRBP channel, and the Internal Committee under POSH. All complaints are acknowledged within 48 hours and resolved or escalated within 30 days.

6. Number of Complaints on the following made by employees and workers — Sexual Harassment, Discrimination at workplace, Child Labour, Forced Labour / Involuntary Labour, Wages, Other human rights related issues.

Category	Fy Curr Filed	Fy Prev Filed	Fy Curr Pending	Fy Curr Remarks	Fy Prev Pending	Fy Prev Remarks
Sexual Harassment	2	1	0	Both resolved via ICC	0	Resolved
Discrimination at workplace	0	1	0	—	0	Resolved
Child Labour	0	0	0	—	0	—
Forced Labour/Involuntary Labour	0	0	0	—	0	—
Wages	3	4	0	All resolved within 30 days	0	Resolved
Other human rights related issues	1	0	0	Resolved via Ethics Helpline	0	—

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

All complaints are received by the ICC / Ethics Committee with confidentiality safeguards. Non-retaliation is enforced via the Whistle-blower Policy; any adverse action against a complainant is treated as a separate disciplinary matter escalated to the CHRO and the Audit Committee.

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

Yes

10. Assessments for the year — % of your plants and offices that were assessed (by entity or statutory authorities or third parties) on Child labour, Forced / involuntary labour, Sexual harassment, Discrimination at workplace, Wages, and Others.

Area	% Assessed
Child labour	100
Forced/involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
Others — please specify	0

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

Assessments did not surface any significant risks. Where sub-minimum wage entries were found in contractor rolls, contractors were required to regularise wages and submit revised payrolls within 30 days; two contracts were not renewed due to repeated non-compliance.

Leadership Indicators

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

The mandatory pre-joining medical check-up for women-on-rotation at the Raigarh plant was redesigned after a grievance on privacy; a female medical officer is now required for all such checks and results go direct to the employee.

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

Human rights due-diligence is conducted annually across all plants and the top-80% (by value) of value chain partners. Scope covers child labour, forced labour, wages, sexual harassment, discrimination and freedom of association.

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 — all plants and the corporate office are accessible to differently abled visitors (ramps, accessible washrooms, lifts, signage).

4. Details on assessment of value chain partners — % of value chain partners (by value of business done with such partners) that were assessed on Sexual Harassment, Discrimination at workplace, Child Labour, Forced Labour / Involuntary Labour, Wages, and Others.

Area	% Assessed
Sexual Harassment	86
Discrimination at workplace	86
Child Labour	92
Forced Labour/Involuntary Labour	92
Wages	92
Others — please specify	0

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

VCP assessment findings closed through contractor CAPA plans, re-audit, and training. Two repeat-offender contracts were not renewed.

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.

Fy Curr	Fy Prev	Parameter
0	0	From renewable sources
1,68,000	1,42,000	Total electricity consumption (A)
0	0	Total fuel consumption (B)
0	0	Energy consumption through other sources (C)
1,68,000	1,42,000	Total energy consumed from renewable sources (A+B+C)
0	0	From non-renewable sources
94,500	1,08,200	Total electricity consumption (D)
9,45,400	9,80,400	Total fuel consumption (E)
0	0	Energy consumption through other sources (F)
10,39,900	10,88,600	Total energy consumed from non-renewable sources (D+E+F)
12,07,900	12,30,600	Total energy consumed (A+B+C+D+E+F)
28.4	30.1	Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)
8.9	9.4	Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)
12.4	13.1	Energy intensity in terms of physical output
0	0	Energy intensity (optional) — the relevant metric may be selected by the entity

1. Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N)
(N/A. Not reported.)

1. If yes, name of the external agency.
(N/A. Not reported.)

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

Yes — both manufacturing plants are PAT Scheme Designated Consumers (PAT Cycle-VI). FY 2024-25 target of 3.8% specific-energy-consumption reduction achieved (actual 4.2%). No remedial action required.

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

Fy Curr	Fy Prev	Parameter
0	0	Water withdrawal by source (in kilolitres)
14,40,000	15,20,000	(i) Surface water
19,20,000	20,40,000	(ii) Groundwater
0	0	(iii) Third party water
0	0	(iv) Seawater / desalinated water
0	0	(v) Others
33,60,000	35,60,000	Total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v)
28,20,000	30,20,000	Total volume of water consumption (in kilolitres)
66.3	73.8	Water intensity per rupee of turnover (Total water consumption / Revenue from operations)
20.8	23.1	Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)
29.1	32.2	Water intensity in terms of physical output
0	0	Water intensity (optional) — the relevant metric may be selected by the entity

3. Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N)

(N/A. Not reported.)

3. If yes, name of the external agency.

(N/A. Not reported.)

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

Partial — the Raigarh plant has achieved Zero Liquid Discharge (ZLD) certification covering 100% of process water. The Nashik plant operates at ~82% ZLD and is scheduled for full ZLD commissioning by Q3 FY 2026-27.

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

Unit	Fy Curr	Fy Prev	Parameter
MT	482	510	NOx
MT	1,210	1,320	SOx
MT	168	182	Particulate matter (PM)
kg	0	0	Persistent organic pollutants (POP)
MT	12	14	Volatile organic compounds (VOC)
MT	4	5	Hazardous air pollutants (HAP)
—	0	0	Others — please specify

6. Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N)

(N/A. Not reported.)

6. If yes, name of the external agency.

(N/A. Not reported.)

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

Unit	Fy Curr	Fy Prev	Parameter
Metric tonnes of CO2 equivalent	42,800	44,200	Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)
Metric tonnes of CO2 equivalent	38,600	40,100	Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)
tCO2e / INR Cr	19.1	20.6	Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)
tCO2e / INR Cr (PPP)	6	6.5	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)
tCO2e / MT	0.84	0.91	Total Scope 1 and Scope 2 emission intensity in terms of physical output
—	0	0	Total Scope 1 and Scope 2 emission intensity (optional) — the relevant metric may be selected by the entity

7. Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N)
(N/A. Not reported.)

7. If yes, name of the external agency.
(N/A. Not reported.)

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

Yes — flagship WHRS (Waste Heat Recovery System) commissioned at Raigarh plant delivering 26,000 tCO2e avoided emissions / year. Rooftop solar expansion (+5 MW) delivering another 8,200 tCO2e / year. SBTi 1.5°C target submitted 2025-11 (approval pending).

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

Fy Curr	Fy Prev	Parameter
0	0	Total Waste generated (in metric tonnes)
1,420	1,270	Plastic waste (A)
34	26	E-waste (B)
0.2	0.2	Bio-medical waste (C)
120	40	Construction and demolition waste (D)
6	5	Battery waste (E)
0	0	Radioactive waste (F)
2,100	2,320	Other Hazardous waste. Please specify, if any (G)
16,370	16,132	Other Non-hazardous waste generated (H). Please specify, if any — break-up by composition (by materials relevant to the sector)
20,050	19,793	Total (A+B+C+D+E+F+G+H)
0.47	0.48	Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)
0.15	0.15	Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)
0.21	0.21	Waste intensity in terms of physical output
0	0	Waste intensity (optional) — the relevant metric may be selected by the entity
0	0	For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)
13,280	12,800	(i) Recycled
99	83	(ii) Re-used
1,420	1,210	(iii) Other recovery operations
14,799	14,093	Total recovered
0	0	For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)
1,680	1,940	(i) Incineration
3,271	3,450	(ii) Landfilling
300	310	(iii) Other disposal operations
5,251	5,700	Total disposed

9. Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N)
(N/A. Not reported.)

9. If yes, name of the external agency.
(N/A. Not reported.)

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.

Waste is managed via: (i) segregation at source, (ii) handover of hazardous waste to CPCB-authorized TSDF vendors, (iii) in-house shredding and granulation of recyclable plastic, (iv) dedicated composting for organic waste, and (v) bio-medical waste handover to authorized vendors. Strategy to reduce hazardous / toxic chemicals: SAT (Substitution-Audit-Training) programme replaced 4 chlorinated solvents with water-based alternatives in FY 2024-25; green chemistry principles embedded into new-process PFDs.

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

S No	Type	Location	Compliance
1	Cement manufacturing (integrated)	Raigarh Plant, Chhattisgarh	Yes — all conditions of the environmental clearance (EC) dated 2019-07-12 are being complied with.
2	Cement grinding unit	Nashik Plant, Maharashtra	Yes — operating within the Consent-to-Operate (CTO) conditions issued by MPCB.

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

Date	Project	Web Link	Independent	Eia Notif No	Public Domain
2024-06-18	Raigarh Plant capacity expansion — WHRS add-on	https://prakashenergy.example/sustainability/eia/raigarh-whrs-2024.pdf	Yes	EIA-2020/146	Yes

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)

(N/A. Not reported.)

13. If not, provide details of all such non-compliances, in the following format.

<i>(N/A. Not reported.)</i>

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

Fy Curr	Fy Prev	Parameter
—	—	Water withdrawal by source (in kilolitres)
420000 (Raigarh only — high water-stress area)	440000	(i) Surface water
0	0	(ii) Groundwater
0	0	(iii) Third party water
0	0	(iv) Seawater / desalinated water
0	0	(v) Others
420000	440000	Total volume of water withdrawal (in kilolitres) (i+ii+iii+iv+v)
400000	420000	Total volume of water consumption (in kilolitres)
54.2	58.6	Water intensity per rupee of turnover (Total water consumption / Revenue from operations)
17.0	18.4	Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)
25.8	28.1	Water intensity in terms of physical output
0	0	Water intensity (optional) — the relevant metric may be selected by the entity
—	—	Water discharge by destination and level of treatment (in kilolitres)
—	—	(i) To Surface water
0	0	— No treatment
20000 (tertiary)	20000 (tertiary)	— With treatment — please specify level of treatment
—	—	(ii) To Groundwater
0	0	— No treatment
0	0	— With treatment — please specify level of treatment
—	—	(iii) To Seawater
0	0	— No treatment
0	0	— With treatment — please specify level of treatment
—	—	(iv) Sent to third-parties
0	0	— No treatment
0	0	— With treatment — please specify level of treatment
—	—	(v) Others
0	0	— No treatment
0	0	— With treatment — please specify level of treatment
20000	20000	Total water discharged (in kilolitres)

1. Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N)
(N/A. Not reported.)

1. If yes, name of the external agency.

(N/A. Not reported.)

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

Unit	Fy Curr	Fy Prev	Parameter
Metric tonnes of CO2 equivalent	2,18,000	2,24,000	Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)
tCO2e / INR Cr	51.2	54.8	Total Scope 3 emissions per rupee of turnover
—	0	0	Total Scope 3 emission intensity (optional) — the relevant metric may be selected by the entity

2. Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N)

(N/A. Not reported.)

2. If yes, name of the external agency.

(N/A. Not reported.)

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.

Raigarh plant borders a Reserved Forest corridor and is adjacent to a State-notified wetland. Direct impacts are minimal (dust and noise during peak operations); indirect impacts relate to fly-ash leaching during monsoon. Prevention: enclosed conveyors, perimeter green-belt (18% of plot) and sprinkler array; Remediation: 4.2 Ha of native-species plantation restored in partnership with the State Forest Department; groundwater monitoring wells installed upstream and downstream.

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.

Sr No	Details	Outcome	Initiative
1	13.5 MW WHRS using low-temperature kiln flue gases; https://prakashenergy.example/sustainability/whrs	Annual CO2 reduction of 26,000 tCO2e; grid-power dependence reduced by 18%.	Waste Heat Recovery System (WHRS) — Raigarh
2	+5 MW rooftop solar across Raigarh and Nashik; PPA-free captive model.	Renewable-share of grid energy rose from 10% to 22%; 8,200 tCO2e / year avoided.	Rooftop Solar Expansion
3	Co-processing of industrial hazardous waste in cement kiln with CPCB approval.	2,400 MT hazardous waste diverted from landfill; 1,100 MT fossil fuel substituted.	AFR (Alternative Fuel & Raw materials) co-processing

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

Yes — the entity has a Board-approved Business Continuity and Disaster Management Plan covering natural disasters, cyber incidents and supply-chain disruptions. Plan is tested bi-annually via tabletop exercises; incident command structures are integrated with plant ERT. Web-link: <https://prakashenergy.example/governance/bcp>

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.

Key value-chain environmental impact is upstream limestone mining (dust, community water) and downstream logistics (diesel truck emissions). Mitigation: long-term MoUs with mining partners mandating post-mining restoration; pilot of rail and electric-truck logistics for 12% of dispatch volume; Scope-3 measurement integrated into the sustainability scorecard.

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

68

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

(N/A. Not reported.)

9. Provide the following details related to water discharged.

(N/A. Not reported.)

9. Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N)

(N/A. Not reported.)

9. If yes, name of the external agency.

(N/A. Not reported.)

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. 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.

Name	Reach
Confederation of Indian Industry (CII)	National
Federation of Indian Chambers of Commerce & Industry (FICCI)	National
Cement Manufacturers' Association (CMA)	National
Bombay Chamber of Commerce and Industry	State

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.

Authority	Case Brief	Corrective Action
Not applicable — no adverse orders from regulatory authorities on anti-competitive conduct	N.A.	N.A.

3. Number of affiliations with trade and industry chambers / associations.

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Leadership Indicators

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

S No	Method	Policy	Web Link	Frequency	Public Domain
1	Representation through CII Climate Change Council; position papers to MoEFCC	Carbon-pricing mechanism for hard-to-abate sectors aligned with Indian NDCs	https://prakashenergy.example/policy/carbon-pricing-position.pdf	Half yearly	Yes
2	Participation in MoE-FCC stakeholder consultations; joint CII-FICCI submission	Harmonised EPR framework for plastic packaging across States	—	Annually	Yes

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.

Date	Project	Web Link	Independent	Sia Notif No	Public Domain
2024-01-22	Raigarh Plant — Phase II capacity expansion (2.0 MTPA clinker)	https://prakashenergy.example/sustainability/sia/raigarh-phase2.pdf	Yes	SIA/CG/2023/0418	Yes

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

Pafs	S No	State	Project	District	Amount Paid	Pafs Covered %
148	1	Chhattisgarh	Raigarh Plant — Phase II expansion R&R	Raigarh	12,40,00,000	94

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

Community grievances received via (i) plant-level Community Liaison Officers, (ii) toll-free helpline, and (iii) monthly Jan Sunwai public hearings. Logged with SLA of 30 days; escalated to Plant Head and the CSR Committee.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers — Directly sourced from MSMEs / small producers, and Directly from within India.

Fy Curr	Fy Prev	Category
24	21	Directly sourced from MSMEs / small producers
92	90	Directly from within India

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).

Impact	Corrective Action
Dust migration to adjacent villages during peak dispatch months at Raigarh	Additional bag-house filters; increased water-sprinkler frequency; paved internal roads; weekly community dust-check forum.
Concerns over groundwater drawdown near Nashik plant during summer	8 recharge structures commissioned; summer-month intake switched to third-party supply; community borewell monitoring.

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

S No	State	Amount Spent	Aspirational District
1	Chhattisgarh	3,20,00,000	Sukma
2	Jharkhand	1,80,00,000	Khunti

3. Preferential procurement policy for marginalized / vulnerable groups:

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

(b) From which marginalized / vulnerable groups do you procure?

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

(a) Yes — preferential procurement policy since FY 2022-23. (b) Prioritised groups: SC/ST-owned MSMEs, women-led enterprises, tribal-artisan SHGs. (c) 6.4% of total procurement by value (FY 2023-24: 5.1%).

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.

Ip	S No	Basis	Benefit Shared	Owned Acquired
Not applicable — no benefits from IPs based on traditional knowledge in the current FY.	1	N.A.	No	No

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.

Authority	Case Brief	Corrective Action
Not applicable — no adverse orders in IP-related disputes involving traditional knowledge	N.A.	N.A.

6. Details of beneficiaries of CSR Projects.

S No	Csr Project	Beneficiaries	% Vulnerable
1	Nashik Digital Literacy programme for rural women	8,400	100
2	Raigarh Community Health Camps	12,600	78
3	Skill-development centre for tribal youth — Sukma (aspirational district)	3,200	92

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.

Consumer complaints received through (i) customer-care helpline, (ii) email, (iii) dealer network, and (iv) corporate website portal. 24-hour acknowledgement; 7/15/30-day SLAs by category; escalation to CCO and the Stakeholder Relationship Committee.

2. Turnover of products and / services as a percentage of turnover from all products / service that carry information about: Environmental and social parameters relevant to the product / Safe and responsible usage / Recycling and/or safe disposal.

Category	% Turnover
Environmental and social parameters relevant to the product	100
Safe and responsible usage	100
Recycling and/or safe disposal	62

3. Number of consumer complaints in respect of the following — Data privacy, Advertising, Cyber-security, Delivery of essential services, Restrictive Trade Practices, Unfair Trade Practices, Other.

Category	Fy Curr Pending	Fy Curr Remarks	Fy Prev Pending	Fy Prev Remarks	Fy Curr Received	Fy Prev Received
Data privacy	0	—	0	—	0	0
Advertising	0	—	0	—	0	0
Cyber-security	0	—	0	—	0	0
Delivery of essential services	1	1 under investigation, within SLA	0	All resolved	22	28
Restrictive Trade Practices	0	—	0	—	0	0
Unfair Trade Practices	0	—	0	—	0	0
Other	0	Product strength / setting-time concerns, all resolved	0	Resolved	9	12

4. Details of instances of product recalls on account of safety issues — Voluntary recalls / Forced recalls.

Number	Reasons	Category
0	No voluntary recalls during the year.	Voluntary recalls
0	No forced recalls during the year.	Forced recalls

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 — Board-approved Information Security and Data Privacy Policy (ISO 27001:2022 aligned). Web-link: <https://prakashenergy.example/governance/infosec-policy.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.

Delivery-scheduling controls strengthened (SLA adherence 94% ' 98%); external penetration test of customer portal closed all high-severity findings; GDPR/DPDP data-subject-request workflows automated. No product recalls; no regulatory penalties on product / service safety.

Leadership Indicators

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

Product / service information via corporate website (<https://prakashenergy.example/products>), authorised dealer network, TDS / SDS on website, and customer-care helpline.

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

'Build Better' mason-training workshops in 38 cities reaching 6,200 masons; QR-code-linked how-to videos on every cement bag; quarterly architect / contractor meets.

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

Not applicable for the cement range. For steam-supply / district-heating services, 24-hour advance notice of planned outages and real-time SMS / email alerts for unplanned disruptions.

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

Yes — product bags carry QR codes linking to handling and disposal information beyond BIS-mandated labels. Consumer satisfaction survey carried out annually across major plants / dealer territories; CSAT of 87% in FY 2024-25 (FY 2023-24: 84%).

5. Provide the following information relating to data breaches:

(a) Number of instances of data breaches along-with impact.

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

(N/A. Not reported.)