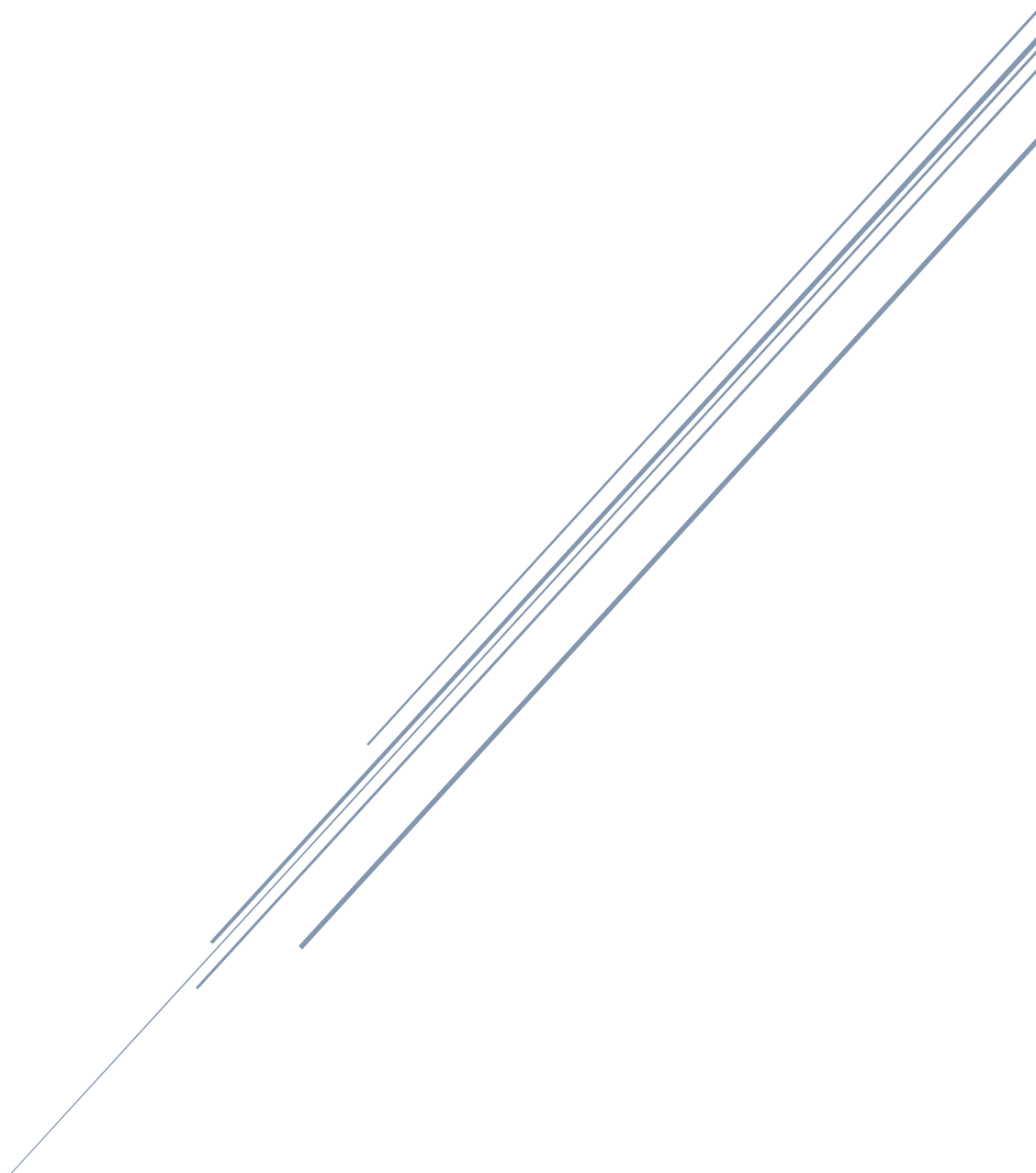


ESG DATABOOK

Dalmia Bharat Limited



FY 2023-24

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Scope of the ESG Data Book

In line with our commitment to transparency and accountability, we introduce our ESG Data Book. This resource enhances the metrics and disclosures on environmental, social, and governance (ESG) factors included in our annual integrated report and other communications such as CDP Climate and Water. The ESG Data Book offers a comprehensive overview of our performance and impact in these key areas, providing stakeholders with a deeper insight into our dedication to sustainability. Its aim is to promote transparency, build trust, and reinforce accountability in our ESG initiatives and progress.

As part of our ongoing commitment to continuous improvement, we have upgraded from limited to reasonable assurance for our ESG disclosures. This transition underscores our dedication to enhancing the credibility and reliability of our reporting. Reasonable assurance, provided by independent experts, involves a more thorough examination of data and processes, giving stakeholders an even greater level of confidence in the accuracy and dependability of our ESG disclosures. All activities fully consolidated for financial reporting purposes are included. The reasonable assurance certificates are enclosed with Annual Integrated Report¹ 2023-24.

Sustainability Taxonomy Framework

At present sustainable activity reporting framework is not available in India. Hence, sustainability taxonomy framework is not applicable.

Governance and Economic Disclosures

The Reporting Boundary

The scope of reporting in the Dalmia Bharat Limited Integrated Report (FY 2023-24), which is also applicable to ESG Data Book, is defined to encompass all activities that are consolidated for financial reporting purposes. This delineation ensures that the report provides a consistent, comprehensive and accurate representation of the organization's performance, commitments, and impact, thereby adhering to recognized reporting principles and standards such as Global Reporting Initiative and IIRC. The reporting boundary has been defined in the "About the Report" section of the Dalmia Bharat Limited Integrated Report (FY 2023-24). It covers our cement plants (15 numbers), offices, associated captive power plants and Renewable Energy generation sites. This dedicated section, accessible on our official website, provides comprehensive details.

Corporate Governance

At Dalmia Bharat, we uphold a steadfast commitment to the principles of good corporate governance, recognizing its pivotal role in driving the sustainable growth and success of our organization. As part of our proactive approach to governance, we conduct a comprehensive self-assessment of the board's

¹ <https://www.dalmiacement.com/assets/pdf/annual-reports/Dalmia-Bharat-IR-FY-23-24.pdf> page no, 189 to 191

performance, which serves as a vital tool to evaluate the effectiveness and functioning of our board of directors.

The self-assessment process involves the active participation of all board members, who engage in a reflective evaluation of their own individual performance as well as the performance of their fellow directors. This constructive assessment encompasses a broad spectrum of key elements, including the overall performance of the board as a collective entity, the efficacy of each committee operating under the Board, and the leadership acumen demonstrated by the Chairman.

By undertaking this self-assessment, we aim to identify and recognize areas of strength within the board's operations, as well as areas that may benefit from improvement. This introspective exercise plays a crucial role in fostering continuous improvement and promoting excellence in governance practices. The insights gleaned from the assessment empower us to refine our decision-making processes, enhance communication channels, and strengthen the collaborative dynamics within the board. The self-assessment process is designed to be rigorous and impartial, emphasizing candid and open feedback from all board members. This approach facilitates a comprehensive and objective evaluation, ensuring that any challenges or potential issues are highlighted without reservation. It further encourages a culture of transparency, trust, and accountability among board members.

Enterprise Risk Management

Risks Identification and Reporting

Dalmia Bharat follows a comprehensive approach to risk identification and reporting to ensure effective risk management across its operations. We recognize the importance of identifying and addressing risks associated with its business activities, including environmental, social, and governance (ESG) risks. Dalmia Bharat enables a proactive approach among individual employees to identify and report potential risks organization wide, this approach cultivates a culture of risk awareness among everyone at Dalmia Bharat and empowers timely reporting for effective risk management.

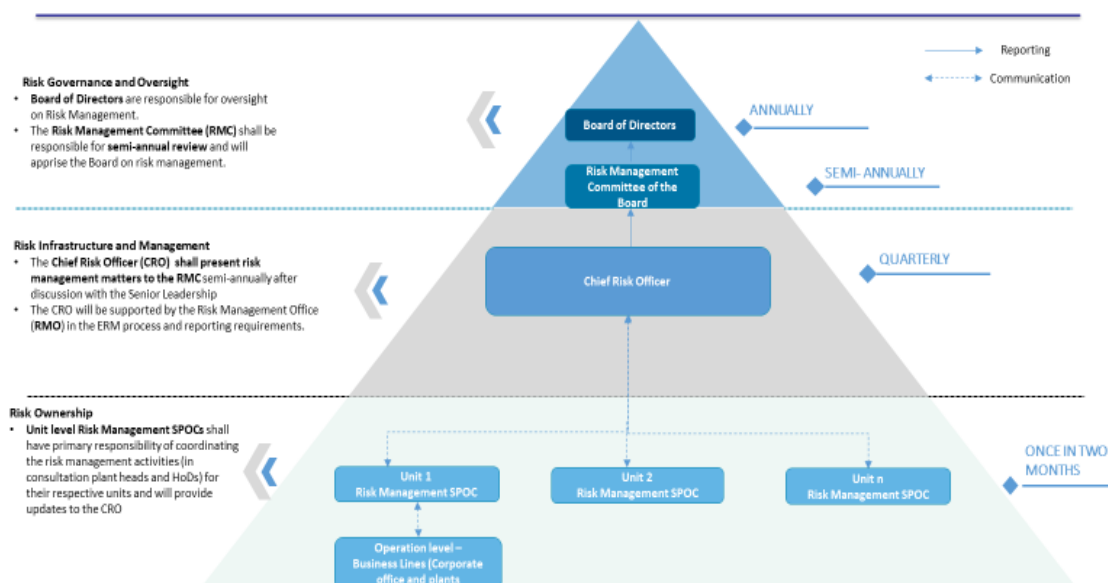
Dalmia Bharat maintains a robust risk monitoring system to track identified risks. This includes monitoring key risk indicators, industry trends, regulatory changes, and emerging risks. The company has established reporting mechanisms to ensure timely reporting of relevant risks to the appropriate management levels and stakeholders. A combination of top-down and bottom-up approaches is used to identify, assess, monitor, and mitigate risks by risk professionals and owners across the group. Risk Management Committee (RMC) is structurally independent of Dalmia Bharat's business line, with Chief Risk Officer (CRO) appointed to drive ERM initiatives and regularly ensuring risk management education for non-executive directors. We review our company's risk exposure at least twice a year or as and when required.

We implement risk mitigation strategies to minimize the likelihood and impact of identified risks. This involves implementing controls, policies, and procedures, as well as conducting regular audits and inspections to ensure compliance with risk management protocols. In the event of significant risks, the company develops response plans and communicates them to relevant stakeholders.

We consider feedback from stakeholders, evaluate industry best practices, and evolving risk landscape to strengthen our risk management framework. This ensures that the company remains proactive in identifying and addressing emerging risks.

ESG is an important reporting indicator for firm sustainable firm performance. The impact of mitigating the ESG risk means a positive impact on environmental and social sustainability. It is crucial to ensure sustainability. The incorporation of ESG risk into companies' planning implies the transition of companies to corporate sustainability and to reducing the ESG risk, which is critical in the context of strategic action. We recognize that ESG risks can significantly impact our long-term sustainability and reputation. Therefore, we ensure that ESG-related risks, such as climate change, environmental impacts, health and safety, and supply chain risks, are adequately identified, assessed, and reported in our annual integrated reports.

Risk Management Policy - Risk Governance Structure



Risk Exposure Review

The risk exposure is assessed and reviewed on a yearly or annual basis to ensure that the organization stays up-to-date with the changing risk landscape and can make informed decisions about risk management strategies. This regular review allows the organization to identify any new or emerging risks, reassess the likelihood and impact of existing risks, and adjust risk mitigation measures accordingly. By conducting an annual risk exposure review, we are able to proactively identify potential threats and opportunities, enhance their risk resilience, and align risk management efforts with their

overall business objectives. This iterative process ensures that we remain adaptive and responsive to the dynamic risk landscape and helps in building a culture of risk-awareness and proactive risk management.

Risk Culture

Dalmia Bharat places a strong emphasis on building a robust risk culture within the organization. The company recognizes that a strong risk culture is crucial for effective risk management and overall business success. Here are some key aspects of Dalmia Bharat's risk culture:

Risk Awareness: Dalmia Bharat promotes a culture of risk awareness among all employees, from top management to frontline workers. Employees are educated about various types of risks and their potential impact on the organization.

Accountability: The company encourages a culture of accountability, where each employee understands their role in managing risks and takes ownership of risk-related responsibilities.

Transparent Communication: Dalmia Bharat fosters open and transparent communication about risks across the organization. Employees are encouraged to report risks and potential issues without fear of reprisal.

Risk Governance: The company has well-established risk governance structures, including risk committees and risk management teams, which are responsible for overseeing and managing risks at different levels of the organization.

Risk Assessment: Dalmia Bharat conducts regular risk assessments to identify and evaluate potential risks. These assessments help in understanding the likelihood and potential impact of risks on the business.

Risk Mitigation Strategies: The company develops and implements comprehensive risk mitigation strategies to address identified risks effectively. These strategies are aligned with the organization's overall goals and objectives.

Training and Development: Dalmia Bharat invests in training and development programs to enhance risk management capabilities among employees. This includes workshops, seminars, and skill-building initiatives.

Continuous Improvement: The company believes in continuous improvement and regularly reviews its risk management processes to identify areas for enhancement and refinement.

Incentives for Risk Management: Dalmia Bharat recognizes and rewards employees who actively contribute to risk management and adopt risk-aware behaviour.

Integration with Business Strategy: Risk management is integrated into the company's overall business strategy, ensuring that risks are considered when making strategic decisions.

Emerging Risk Management

The company employs several strategies and practices for emerging risk management. We conduct thorough risk assessments and scenario planning exercises to anticipate and understand emerging risks. By integrating emerging risk management into its overall risk management framework, Dalmia

Bharat aims to enhance its ability to anticipate, understand, and respond effectively to evolving risks. This proactive approach helps us in maintaining the competitive advantage, protect stakeholder interests, and sustain long-term value creation. Following are the identified key emerging risks for our organization –

Geopolitical Contestation of Strategic Resources

- As a company with significant operations and interests in strategic resources such as minerals, fuels, and other critical raw materials, any geopolitical instability or conflicts in regions where these resources are abundant could impact our supply chain and operational continuity.
- Geopolitical contestation can impact the stability and security of supply routes for these resources, leading to potential transportation and logistical challenges. In extreme cases, it may even pose risks to the safety and security of our personnel and assets operating in these regions.
- To address this emerging risk, Dalmia Bharat closely monitors geopolitical developments and adopts proactive measures to diversify sourcing locations, build strategic partnerships, and invest in technologies that enhance resource efficiency and reduce dependency on critical resources that are prone to geopolitical volatility. Implementing robust risk management strategies and contingency plans are crucial to mitigate the potential impacts of geopolitical contestation on our operations and ensure long-term resilience and sustainability for the company.
- While some geopolitical events may have more immediate effects on the supply chain and operations, the full ramifications of such contestations may take several years to unfold. To effectively address this emerging risk, Dalmia Bharat has adopted a forward-looking approach that considers potential geopolitical scenarios and their implications on strategic resources for the next 3 to 10 years and beyond.

Natural Disasters and Extreme Weather Events

- As climate change continues to impact the frequency and intensity of extreme weather events, such as hurricanes, floods, droughts, and heatwaves, the potential for disruptions to Dalmia Bharat's operations and supply chains increases significantly.
- The time horizon for this risk is both medium-term and long-term. In the medium-term (3 - 10 Years), Dalmia Bharat may face immediate challenges and disruptions from sudden natural disasters, such as severe storms that could damage facilities, disrupt transportation, and cause power outages. These short-term impacts can lead to production delays, increased costs, and potential revenue losses.
- In the long term (10 - 30 Years), the increasing frequency of extreme weather events can have more profound and sustained effects on Dalmia Bharat's operations. For instance, recurring droughts can impact water availability for cement production, affecting production capacities and increasing water-related costs. Similarly, rising sea levels and coastal flooding could threaten facilities located in vulnerable areas, leading to potential relocations or substantial investments in infrastructure protection.

Climate Risks and Control Mechanisms

Dalmia Bharat's proactive approach to addressing these climate risks involves a combination of short-term and long-term strategies, incorporating best practices from sustainability standards, climate science, and industry peers. Through continuous monitoring, evaluation, and adaptive planning, Dalmia Bharat aims to enhance climate resilience, minimize potential impacts, and maintain its commitment to sustainable practices.

Table 1: Climate Risks and Control Mechanisms adopted by Dalmia Bharat

S. No.	Key Climate Risks	Description including potential impacts	Likelihood and Magnitude	Mitigation Strategy
1.	Extreme weather events	<p>Dalmia Bharat is susceptible to extreme weather events such as hurricanes, floods, and heatwaves. These events can cause damage to facilities, disrupt transportation and supply chains, and result in production delays and shutdowns.</p> <p>Potential Impacts: Infrastructure damage, increased operational costs, supply chain disruptions, revenue losses, reputational damage.</p>	High likelihood with increasing severity due to climate change impacts.	Implementing disaster preparedness plans, improving facility resilience, diversifying sourcing locations, and investing in climate-resilient infrastructure.
2.	Water Scarcity and Stress	<p>Dalmia Bharat's cement production relies significantly on water, and water scarcity or stress in critical regions could hinder operations and increase costs.</p> <p>Potential Impacts: Reduced production capacity, increased water procurement costs,</p>	Medium to high likelihood, depending on water availability in specific locations.	Adopting water conservation measures, implementing water recycling and reuse practices, engaging with local communities for sustainable water management.

		reputational risk, regulatory challenges.		
3.	Regulatory Changes and Carbon Pricing	<p>Shifting regulatory landscape and the introduction of carbon pricing mechanisms could impose financial penalties on emissions, affecting Dalmia Bharat's operational costs and competitiveness.</p> <p>Potential Impacts: Increased operating costs, potential penalties for non-compliance, competitiveness challenges.</p>	Medium likelihood, but high magnitude impact if stringent regulations are enforced.	Continuously monitoring and complying with evolving climate-related regulations, investing in energy-efficient technologies, and transitioning towards low-carbon operations.
4.	Supply Chain Disruptions	<p>Climate-related risks can disrupt Dalmia Bharat's supply chain, affecting the availability of critical raw materials and transportation logistics.</p> <p>Potential Impacts: Delayed production, increased costs, reduced operational efficiency.</p>	Medium likelihood, with moderate to high impact depending on the severity of disruptions.	Diversifying sourcing locations, building resilient supply chains, engaging with suppliers to assess and manage climate risks.

5.	Reputation and Stakeholder Perception	<p>Increasing awareness and concern about climate change may impact Dalmia Bharat's reputation and stakeholder perception if the company is perceived as not taking sufficient action.</p> <p>Potential Impacts: Loss of investor confidence, difficulty in attracting customers and talent, negative media coverage.</p>	Medium likelihood, with potentially significant reputational damage.	Transparent reporting of climate-related initiatives, communication of sustainability efforts, and active engagement with stakeholders.
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Information Management

At Dalmia Bharat, we acknowledge the threat of ever evolving Cyber-attacks and we are continuously improvising the Information and Cybersecurity posture by defining and implementing right set of policies, procedures and controls to manage these 'new age' Risks by adopting Global Standards and leading practices. We have implemented a series of Cybersecurity controls in the organization that cover the People, Process and Technology layers. The key aspects of our IT and Information Security Policies are:

- Be Aware

We organize continuous training and awareness programs on Information and Cybersecurity for our talents. Our focus remains on sharing the best practices that will not only help our talents at workplace but also helps to protect from cyber frauds in our personal lives.

- Defence in Depth

We design policies and controls to protect our technology layers including but not limited to Infrastructure, Business Applications, Communication and Accessibility. We strive to adopt leading cybersecurity controls that are 'fit-for-purpose' and scalable to meet the requirements of our business ambitions.

- Early Detection and Interception

We perform 24x7 Cybersecurity Monitoring on our mission critical technology infrastructure. Relevant actions are taken based on findings to mitigate the risks. We also integrate the threat intelligence to prevent the potential cyber-attacks.

- Data Protection

We have put in various controls to protect enterprise data from external and internal data leakage attacks and continuously improve the data protection program.

- **Test of Effectiveness**

Our technology environment undergoes periodic systems' testing, both internal and external. In addition, we perform ethical hacking and other threat simulation exercises to derive upon focused action plan to mature our Cybersecurity posture.

- **Secured Ecosystem**

Design, build and acquire safe and secure IT systems, including infrastructure and business applications. Our endeavour is to build a strong cybersecurity partner ecosystem and continuously improve the supplier security posture.

We have a detailed Cyber Security roadmap aligned with our business vision and we will continue to focus on building a robust and sustainable Cyber Secure environment, keeping 'People First' approach on our mind.

Materiality Assessment

Dalmia Bharat recognizes the importance of materiality assessment as an integral part of its Enterprise Risk Management (ERM) process. Materiality assessment helps the company identify and prioritize risks based on their potential impact on the organization's strategic objectives, financial performance, reputation, and stakeholder interests. By integrating materiality assessment into its ERM process, we ensure that risks with the highest potential impact are given appropriate attention and resources. This helps us to make informed decisions, allocate resources effectively, and strengthen its resilience to key risks that could affect its long-term sustainability and success.

Our Integrated Report contains information that is material to our stakeholders and our ability to create value. The materiality assessment is conducted and reviewed once in every 2-3 years. We have provided information on how we strategically address the material issues that is verified by a third-party assurance provider. The Group Management as well as external stakeholders are involved in the identification and assessment of the material issues. We started the materiality assessment in the financial year FY23 and the results of the same would be implemented in FY 24. A third party was identified and involved to carry out materiality assessment as per the Global Reporting Initiative (GRI) latest double materiality assessment guidelines. The materiality analysis results are signed off by the Executive Management. Involvement of external stakeholders in identifying the material issues is a key exercise and the Material Issues are prioritized in a materiality matrix (available in annual report FY 2023-24). Afterword, the Materiality assessment integrated in company's ERM process. Materiality assessment process is also verified by a third-party assurance provider (TUV India).

Materiality Metrics for Enterprise Value Creation: Top three material issues considered

Table 2: Details of the material issues			
	Material issue 1	Material issue 2	Material issue 3
Material Issue	Circular economy	GHG and Climate Change	Business ethics, compliance and integrity
Business impact	Cost impact	Risk impact/Cost impact	Risk impact
Business case	Circular economy is material to cost savings, increased resource efficiency, and improved environmental performance.	Climate change is material to the continuity of business as a risk as well as towards reducing the cost and tapping the transition opportunities through shifting to renewables or low-carbon solutions, circular economy, etc., as much as possible with process optimization.	<p>Ethical conduct and transparency ensure adherence to a comprehensive Code of Conduct.</p> <p>Our commitment is underscored by transparent disclosures, timely reporting and enhanced compliance measures for effective governance. In FY24, 100% of our operations have been assessed for risk internally.</p>
Business strategy	We have achieved significant sustainability milestones, such as a growth in the utilization of alternative fuel and raw materials to 11.5 million tonnes. Our dedication to sustainability is demonstrated by our achievement of 31% recycled water usage and an impressive water positivity ratio of	Climate change is material to the continuity of our business and improving productivity in the new global environment. We have reduced our carbon footprint to 459 KgCO ₂ /t cementitious material from a baseline of 546 KgCO ₂ /t. With a trajectory towards	<p>Transparent disclosures in quarterly results/press releases. Timely disclosure of material events to Stock Exchanges.</p> <p>We also have a toll-free number for the grievance mechanism that is managed by a third party.</p>

	<p>25 times. Furthermore, we have successfully attained an impressive 87% blended cement by maximizing waste utilization and substituting fossil fuels with various industrial and municipal waste streams in our pyro-processing operations. Our circular economy now includes sustainable sourcing of raw materials, with 22% of pyro-heat derived from alternative fuels (calorific wastes and biomass). Our organization plays a significant role in driving the circular economy and is recognized for its positive waste recycling efforts.</p>	<p>carbon negativity by 2040, it is driving significant environmental progress. We have assessed the impact of climate change on our operations, in line with task force on climate-related financial disclosures (TCFD) guidelines. Climate change presents both physical and transitional risks, including changes to regulations and markets that could have financial implications for the Company. This reflects the maturity of our disclosures around climate-related risks and opportunities.</p>	<p>We have whistle-blower mechanism.</p> <p>We have Plan, Do, Check, Act based ISO management systems for Quality, Environment, Energy, Health and Occupational Safety,</p> <p>We have robust risk management and compliance system.</p>
Target/Metric	Switch to 100% blended cement	<p>Target 1: Reduce Scope 1 GHG emissions 32% per tonne of cementitious material by FY34 from a FY19 base year and scope 2 GHG emissions 61.9% per tonne of cementitious material within the same timeframe validated by SBTi. In addition, we also have an ambition</p>	<p>Zero harm (0 Harm) has been considered as a target that is a result of business ethics and compliance.</p>

		(subject to external conducive levers) of becoming Carbon negative by 2040.	
Target Year	2026	2034	2027
Progress	87% blended cement share achieved in the reporting year with use of 11.5 million tonnes recycled raw materials like fly-ash, slag and others.	<p>1. Scope 1 - 14% reduction against 2019 baseline</p> <p>2. Scope 2 - 44% reduction against 2019 baseline</p> <p>3. We have achieved carbon footprint of 459 KgCO₂/t cementitious material against baseline of 546 KgCO₂/t cementitious material</p> <p>4. We are in the trajectory towards ambition of being carbon negative by 2040 (subject to locking of global, national and regional policy and financial levers).</p>	<p>Zero harm target is a running target as it has not been completed.</p> <p>Contractor safety incidents have occurred.</p>
Executive Compensation	The circular economy lever is fully integrated into business targets and planning. The Clinker factor, which is one of the most important aspect of targeting the cement production from circular raw material perspective, has been fully aligned to circular	We measure the CO ₂ footprint of the cement we produce and track it on monthly basis for all the plants and at the corporate level (consolidated). The target is broken down to the individual pieces such as: specific thermal energy consumption,	Yes, the target is part of the executive compensation.

	economy levers and all business unit managers as well as executive team at the corporate level including manufacturing head have this target as part of the performance.	specific electricity consumption, renewable energy consumption Energy productivity These targets are integrated into the performance matrix of the units and unit managers along with the corporate management team.	
Material Issue for External Stakeholders	Energy Management	Circular Economy	Waste Management
Cause of the impact	Operations	Operations, Products and Services, Supply Chain	Operations, Products and Services, Supply Chain
External stakeholder(s)/impact area(s) evaluated	Environment, Society, Consumers, Contractors (external employees)	Environment, Society, Consumers, Contractors (external employees)	Environment, Society, Consumers, Contractors (external employees)
Relevance	Energy intensive nature of the cement manufacturing process The type of impact is both positive as well as negative.	Process ability to utilise the waste as a fuel and as an alternative material The type of impact is positive.	Process ability to utilise the external waste as a fuel and as an alternative material The type of impact is positive.
Output metric	Energy productivity	Alternative raw materials consumed	Alternative fuels consumed
Impact valuation	Environment value gained	Environment value gained	Environment value gained
Impact metric	Improvement in the energy productivity from the baseline year. Presently 57% improvement has	41% Alternative raw Material rate has been reached, one of the highest in the cement sector. Reduction of waste disposal from	22% Alternative fuel rate has been reached, one of the highest in the cement sector in India. Utilisation of

	happened in energy productivity.	other sectors by utilisation of the same.	municipal waste to reduce landfilling.
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Environmental Disclosures

Coverage of Environmental Management Policy

Dalmia Bharat has a ESG policy² which comprehensively covers the Environmental Policy Aspects. In addition, The Supplier Code of Conduct³ also highlights the requirements for the suppliers on environmental considerations. At the ground operational level, the policy is implemented through the PDCA cycle-based Environment Management System ISO 14001 which is an aspect and impact-based mechanism to acknowledge and review the changes in the system and covers Production operations and business facilities along with associated operations environmental aspects on Distribution and logistics, Other key business partners including mergers and acquisitions. The ESG policy is also applicable for due-diligence, mergers and acquisitions.

Environmental targets and performance

The environmental targets and performance (against target taken) has been provided in Table 3. The targets and disclosures have been taken for the entire spectrum of the consolidated manufacturing operations from cement plants, power plants. Coverage of air emissions includes Raw Mill/Kiln, Cooler, Cement Mill, DG, Coal Mill and Power Plant. Such comprehensive disclosures may not be available for all companies. Similarly, on water, we provide total water withdrawal (cement plant, power plant, colony, process water, domestic water, harvested rainwater).

Table 3: Environmental targets and performance FY 2023-24				
Description	Unit of Measurement	Target	Performance against target	Achievement against target (%)
GHG Emissions				
Scope 1	Tonnes	1,54,46,526	1,42,46,846	8
Scope 2	Tonnes	5,54,981	4,26,132	23
Scope 3	Tonnes	15,02,025	14,33,242	5
Air Emissions				
Dust	Tonnes	2,688	1,564	42
NOx	Tonnes	21,395	10,727	50
SO2	Tonnes	8,010	5,998	25
Mercury	Tonnes	2	0	85
Energy				

² <https://www.dalmiacement.com/assets/pdf/ir/ESG-Policy.pdf>

³ <https://www.dalmiacement.com/assets/pdf/ir/Supplier-Code-of-Conduct.pdf>

Conventional energy (including kiln, power plant, third party purchase)	Million MWh	1,72,71,904	1,51,40,599	12
Waste				
Total waste disposed	Tonnes	18,372	17,465	5
Landfill waste disposal	Tonnes	0	0	-
Water				
Water withdrawal (including harvested rainwater use)	KL	48,52,420	4677450	4
Water withdrawal in stressed areas (including harvested rainwater use)	KL	6,25,430	5,86,783	6
Net Zero Target				
We are a member company of Global Cement and Concrete Association. As per the GCCA Net Zero Concrete Commitment, Dalmia Cement also subscribes to the Net Zero Concrete Target taken by GCCA.				
Return on Environmental Investments (coverage 100% operations) in Rs. Crore				
Financial year	*Capital investments	**Operating expenses	***Total expenses	****Savings/cost avoidance
2023-24	1,645	46	1,691	563
*Capital investment includes capacity expansion of cement and clinker and investments in solar, recycled waste use and Waste Heat Recovery Power Generation				
**Operating expenses are considered as Repairs and Maintenance of Plant and Machinery				
***Summation of both Capital investments and operating expenses				
****Power and fuel costs of the Group have decreased by 15% from 1,429/Tonne of cement in FY23 to 1,083/Tonne of cement in FY24.				

Climate change mitigation

Our/ commitment is to achieve carbon negativity business operation by 2040. We already have below 2-degree Science Based Target approved for both Scope 1 and Scope 2 emissions. These contributions align with the Paris Climate Agreement and Sustainable Development Goals and consist of a combination of existing and innovative strategies. To successfully meet our ambitious targets, we emphasize continuous growth, sustainability, and decarbonization efforts across our operations.

In terms of transitional risk, we have created both short-term and net-zero (long-term) roadmaps, which have been endorsed by the Science-Based Target Initiative (SBTi). These roadmaps outline the

strategies and financial planning required to achieve our targets over the coming years. Our roadmap includes specific actions to reduce emissions while considering our business expansion and growth. Moreover, we have implemented an internal carbon pricing mechanism of 11 USD/tonne of CO₂ to support additional carbon reduction initiatives on case-to-case basis.

Dalmia Bharat has set carbon emission reduction targets, validated by the Science Based Targets Initiative (SBTi), aiming to reduce Scope 1 CO₂ emissions by 32% and Scope 2 CO₂ emissions by 61.9% by FY34, using FY19 as the baseline year. Additionally, our long-term goal is to achieve carbon neutrality by 2040, which surpasses the ambitions of the global cement sector. To achieve this, we have already established a well-structured roadmap and strategy in place, outlining our path to carbon neutrality and carbon negative by 2040. We have achieved carbon footprint of 459 KgCO₂/t cementitious material (FY 24) against baseline of 546 KgCO₂/t cementitious material (FY 19).

Table 4: Yearly ESG parameters reporting as per GCCA requirements			
Parameters	Unit	FY-22-23	FY 2023-24
CO2 emissions			
Total direct CO ₂ emissions – gross (Cement)	Million tCO ₂ /year	12.41	13.30
Total direct CO ₂ emissions – net	Million tCO ₂ /year	11.85	12.55
Specific CO ₂ emissions – gross	kg/tonne of cementitious material	485	487
Specific CO ₂ emissions – net	kg/tonne of cementitious material	463	459
Improvement Rate (Over 1990)		44%	44%
Emissions			
Overall coverage rate	%	100%	100%
Coverage rate continuous measurement	%	100%	100%
PM Emission Absolute	Tons/year	468	539
PM Emission Specific	gram/tonne clinker	31	33
NO _x Emission Absolute	Tons/year	11,182	9,744
NO _x Emission Specific	gram/tonne clinker	745	601
SO _x Emission Absolute	Tons/year	3,202	4,115
SO _x Emission Specific	gram/tonne Clinker	213	254
Average Mercury (Hg) Emission	Tons/year	0.01	0.0
Fuels and Raw Material			
Kiln fuels	million Tons/year	1.89	2.16

Total Energy from fuels used in clinker production	TJ	46,714	50,703
Sustainable fuels including Biomass rate (kiln fuels)	%	15%	22%
Total raw materials for clinker produced	million tons	22.43	24.20
Total alternative raw material for clinker produced (ARM)	million tons	0.86	0.88
Total Raw Materials for cement produced	million tons	10.57	11.13
Total Alternative Raw Materials for cement produced (ARM)	million tons	10.13	10.62
Total Alternative Raw Materials for cement produced (% ARM) as per GCCA	%	42%	41%
Specific heat consumption for clinker production	MJ/tonne	3,112	3,128
Clinker/cement (equivalent) factor	Number	58.5	59.3
Energy consumption			
Total Renewable Energy Consumption	MWh	9,53,531	41,96,236 ⁴
Total Non-Renewable Energy Consumption	MWh	1,63,47,922	1,51,40,599
Safety			
Number of fatalities, directly employed	Number	Zero	Zero
Number of fatalities, contractors and sub-contractors	Number	Zero	Zero
Number of fatalities, third parties	Number	Zero	3
Number of lost time injuries (LTI), directly employed	Number	1	2
Number of lost time injuries (LTI), contractors and sub-contractors	Number	7	1
LTIFR, directly employed	-	0.17	0.25
LTIFR, contractors and sub-contractors	-	0.21	0.03
LTI severity rate, directly employed	-	14.5	1.26
Water			
Total Water withdrawal	million m3/year	4.59	4.68
Water discharge	million m3/year	-	-
Water Consumption (Total Water withdrawal – Water Discharge)	million m3/year	4.59	4.68

⁴ Including Renewable Biomass and other Sustainable Fuel

Amount of Water Consumption per unit of product	Litres/tonne of cementitious material	179.4	171
Number of sites	Number	14	15
Number of sites with a water recycling system	Number	14	15
Gross GHG emissions as per GRI definitions			
Scope I Emission (GRI)	million tCO ₂ /year	13.06	14.25
Scope II Emission (GRI)	million tCO ₂ /year	0.59	0.43
Scope III Emission (GRI)	million tCO ₂ /year	1.32	1.43

We have Zero fatality and Zero Harm as a running safety target for every year

Biodiversity

Dalmia Bharat Limited performs biodiversity risk assessment and Environmental Impact Assessment (EIA) periodically and before the acquisition of new sites for setting up manufacturing units. We perform environmental impact assessment (EIA) before we acquire any plants or during expansion of plants and ensure there are no biodiversity risks. We also periodically assess our operations' impact on biodiversity which includes pollution check, noise check, water availability, programs for protection of wildlife, etc. All the sites assessed have no risks related to biodiversity loss or degradation. However, we have biodiversity protection and management plans at all sites as part of our environment management system, which are periodically reviewed and also audited by third parties.

Table 5: Assessment of biodiversity impacts as per CSA guidance		
Biodiversity Impact Assessment Indicators	Number of Sites	Area (Hectare)
Total number and the total area of our own operational sites	15	4,252
Coverage for biodiversity impact assessments for our own operational sites	15	188,550 ⁵
Of the sites assessed, sites having a significant biodiversity impact, or are in proximity to critical biodiversity, and the total area of these sites	0	0

⁵ As per the guidance provided in the DJSI, the assessment for the critical and high biodiversity area identification carried out based on maximum 2 km radius proposed for the biodiversity assessment: 2 km radius of each site gives an assessment area of 12.57 Sq. km* 15 sites, which would be 188 km² = 188,550 Hectares

Of those sites that have a significant biodiversity impact, or are in proximity to critical biodiversity, sites having a biodiversity management plan, and the total area of these sites	15	0
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Dalmia Bharat is deeply committed to biodiversity management and assessment. We recognize the importance of protecting biodiversity and ecological balance in the areas where we operate. As part of our sustainability efforts, we have implemented biodiversity management plans at all our operating sites. These plans are designed to safeguard and enhance biodiversity and ecosystem health around our facilities. Biodiversity impact assessments have been carried out at all our mines and seven cement plants. The assessments have revealed that none of our mining sites or plants are located near critical biodiversity areas. To proactively protect and enhance biodiversity, we have developed comprehensive biodiversity management plans that encompass a buffer radius from the boundaries of our facilities.

We also conduct thorough biodiversity impact assessments across our mining sites and cement plants to understand their potential impacts on the surrounding environment and biodiversity. These assessments help us identify any risks and develop effective mitigation measures to minimize our ecological footprint.

The preservation of environmental balance and biodiversity is of utmost importance in maintaining the ecosystem's value within any region. During the early stages of industrialization, the impact on ecosystem health was considerable, necessitating the implementation of rigorous mitigation and management plans for industrial projects. In alignment with sustainable development goals set by national and international biodiversity authorities, conducting environmental impact assessments and obtaining prior approval have become mandatory for establishing industrial projects. **No Net Loss has been taken as biodiversity target.**

Biodiversity Exposure Assessment

In FY 2022-23, Dalmia Bharat conducted biodiversity exposure and assessment study on the environmental baseline survey conducted within the 10 km buffer zone of Dalmia Bharat Cement Limited, situated in Thamaraiikulam Village, Ariyalur district, Tamil Nādu. The study indicates that the cement industry's operations may potentially have significant impacts on the water, air, and land environments, prompting a need for thorough environmental protection measures. The main objectives of the study were –

- To prepare a land use/ land cover classification map for the study area covering the 10-kilometre radius of the cement factory site. The prime idea behind deriving the land use classification is to ensure the current land ecological status of the nearby locations of the factory and to check if there are any vulnerable sites that need to be mitigated in accordance with the nature of prevalent stress.

- To identify and represent the major land use land cover features of the study area.
- To prepare an ecological sensitivity map for understanding the ecological sensitivity of the region.
- To make a detailed assessment of risks to biodiversity from the project as well as to understand the risks to project arising from these. Based on these observations, to prepare suitable mitigation plans for the conservation of the buffer area around the factory.

Based on the field observations conducted within the 10 km buffer of the project site, no species listed in the IUCN (International Union for Conservation of Nature) scheduled list were recorded. Within this buffer zone, a total of 53 plant species were identified and documented based on visual observations in the field and secondary information obtained from local residents. Regarding the faunal diversity, 33 different groups were identified and recorded, including 12 mammalian classes, 7 reptilian classes, 2 amphibian classes, 11 insecta classes, and 1 archnidae class. It is important to note that none of the identified plant species in the study area are listed in the IUCN red list. Notably, among the faunal diversity, the Peacock has been identified in the study area, which is categorized as a schedule-1 animal according to the IUCN red list.

To improve the environmental health quality and biodiversity around the project area Dalmia Bharat Limited will implement the conservation plan along with budgetary allocation. All above activities will be carried out with the consultation of local forest department and Gram Panchayat of respective villages.

The following conservation measures are being undertaken during the operation phase-

- Increasing the tree cover in the buffer area for shelter and roosting of peacocks. This will be achieved by planting of tree groves in buffer area.
- Wildlife protection display boards/signage will be displayed along the roadside. New sign board with better night vision will be installed in corridor roads.
- Measures will be undertaken to sensitise the kitchen personnel about the presence of peafowl in the area so that no kitchen waste is found scattered around the camp site.
- Creation of awareness programme among working personnel involved in the project activity.
- Discharge of wastewater and dumping of solid waste will be undertaken after proper treatment to minimize the contamination in water-soil system in the vicinity of the project site.
- Conduction of awareness programme for project personnel associated with transportation, to ensure that he follows the rules properly and drive slowly in the Peafowl habitat area particularly during night-time.
- Distribution of pamphlets, booklet, T-Shirts, Hats containing information, pictures and conservation message about the Peafowl during awareness programs like rally, student competition, community meeting, training workshop.

- Created awareness among local people, villagers, district administrative staff and forest personnel, NGOs and educational institutes for the protection, research and monitoring of Peafowl.

Supply Chain Sustainability

At Dalmia Bharat, as part of our commitment to sustainability and responsible business practices, we recognize the importance of identifying and addressing material risks that are present in our supply chain. Our Supplier's ESG Program is under development, and we are actively working on aligning our purchasing practices with Supplier Code of Conduct and ESG requirements. We also conduct regular reviews of our purchasing practices to make sure that they are in line with our sustainability objectives.

We have integrated ESG (Environmental, Social, and Governance) principles into our supply chain management strategy. As part of this effort, we have revised our existing supplier code of conduct to include comprehensive coverage of all ESG parameters. Both our existing suppliers and new suppliers will be required to comply with this updated supplier code of conduct.

Furthermore, we have developed a detailed plan to identify our most critical suppliers from based on factors such as the highest expenditure and reliance on a single source supplier. We are actively engaging with these suppliers, conducting self-assessment exercises and plan to provide them with dedicated training sessions during the current financial year to improve their ESG performance. We have integrated our self-assessment questionnaires with our newly launched digital supplier platform ARIBA.

Moving forward, we will be setting up specific targets for ESG performance in the subsequent year. Our goal is to screen 100% of new suppliers for ESG criteria and increase awareness through effective training sessions for our tier 1 suppliers in coming years.

Supplier Screening - We have started the supplier screening through ESG Vendor evaluation process through online portal, in which supplier need to fill the questionnaire and accordingly they get the scored.

Table 6: Description of supplier categories identified		
S. No.	Supplier Type	Description
1.	Total number of tier-1 suppliers	189 suppliers
2.	Total number of significant suppliers in tier-1	15 suppliers
3.	Percentage of total spend of significant suppliers in tier-1	67.4%

Table 7: Supply Chain Sustainability Evaluation Score Assessment Guideline		
1	This process shall be applicable to all the vendors.	
2	This Assessment is purely Based on response (documents) received from Vendor along with the self-assessment score sheet.	
3	Our In-house Auditor will check the documents shared by the vendor and provide his score on the basis of received information.	
4	The Vendor shall be marked on the basis of the following parameters.	
	Compliance	Marking
	Not initiated	0
	Not complying	0
	Initiated	25% of particular parameter weightage
	Partially Complying	50% of particular parameter weightage
	Moderate Complying	75% of particular parameter weightage
	Fairly complying	100% of particular parameter weightage
5	The Vendor shall be rated on the basis of the following parameters.	
	Criteria	Score
	When score is between	9 – 10
	When score is between	7.5 – 9
	When score is between	6 – 7.5
	When score is	Below 6

Supplier Code of Conduct⁶

At Dalmia Bharat Limited ("the Company"), our core belief is in generating value for all stakeholders involved. We are dedicated to our Company's guiding business philosophy of 'Clean & Green is Profitable and Sustainable', which drives us to create positive economic, environmental and social impact. We recognize the crucial role played by our suppliers in our success, and thus, we aim to build enduring partnerships with suppliers who share our commitment to sustainable development.

To ensure responsible and ethical practices, we expect our Suppliers to conduct their businesses in accordance with the applicable law and adhere to relevant regulations. Our Supplier Code of Conduct, which can be found on the Dalmia Bharat website, sets forth these principles.

The Code serves as a common standard for ethical conduct while promoting a mutually beneficial long-term relationship with our suppliers. It addresses important issues outlined in the United Nations Global Compact (UNGC), covering areas such as human rights, labour, environment, and anti-

⁶ <https://www.dalmiacement.com/assets/pdf/ir/Supplier-Code-of-Conduct.pdf>

corruption. By following this Code, together, we contribute to the purpose of a more sustainable and responsible business environment for a better future.

Social Disclosures

Stakeholder Engagement Procedure

We refer to AA1000 Stakeholder Engagement Standard for the guidance to follow the stakeholder engagement process. We have identified and prioritized the stakeholders based on their level of influence over the organization and the extent to which they are affected by our actions. This step helps us to allocate the resources and efforts more effectively by focusing on engaging with key stakeholders who are most affected by operations either way. With the stakeholders identified and prioritized, department-wise engagement plan is developed and subsequently carried out at corporate and plants as per the need for the reporting year with the identified objectives through channels and frequency of engagement. It ensures that engagement process is well-structured at local intervention level and aligned with the goals of engagement. The forms of engagement may include face-to-face meetings, surveys, focus group discussions, public consultation inputs, and through social media, mainstream media and other online platforms.

As stakeholders are engaged, their feedback, concerns, and suggestions are collected and carefully analysed by the organising department level and subsequently communicated to the corporate executive group or plant executive team, as relevant, for actions and decision. The information collected is then integrated into the organization's decision-making processes, strategies, and operational practices to ensure that stakeholders' interests are considered and adequately addressed as per the relevance.

Stakeholder Engagement Review –

Key performance indicators (quantitative or qualitative) typically used to measure and report the success of our local Stakeholder Engagement activities back to the department responsible for Stakeholder Engagement at group level includes (1) Engagement Method and (2) Value for stakeholders. The company identified its key stakeholders, including local communities, employees, customers, suppliers, investors, regulators, NGOs, and other relevant groups. The review evaluated the company's responsiveness to stakeholder feedback and whether it led to any changes in policies or practices. Overall, the stakeholder engagement review provided valuable insights to the cement company, enabling it to strengthen its relationships with stakeholders, enhance transparency, and align business practices with stakeholder expectations.

Our commitment to giving back to the society has been an integral part of our business philosophy for over eight decades. We believe in conducting our operations in a responsible manner and creating a positive impact on all our stakeholders.

1) Collaborative Approach for Global Parli Project - The project aims to provide training to farmers on various aspects including crop management, optimal water use, organic farming, and other related topics. The company shifted its approach from merely informing stakeholders to actively collaborating with them.

2) Cultural Sensitivity Training for the Tribal Development Project - The objective of the project, being implemented in partnership with NABARD, is to develop orchards (Wadi) as a means of livelihood to uplift the socio-economic status of tribal households. We provided training to our staff involved in stakeholder engagement to increase their awareness and understanding of the tribal community's cultural values and needs.

3) Gram Parivartan programme - Our Gram Parivartan Project aims to uplift rural communities by enabling them sustainable livelihoods. It targets an additional annual income of ₹1,00,000 per household through various interventions, addressing agriculture, skill development and entrepreneurship. The goal is to cover 61,000 households across 14 locations, reducing poverty and accelerating economic progress.

In Dalmia Bharat, lessons learned from both good and bad Stakeholder Engagement experiences are disseminated systematically across the group through a structured and proactive approach.

1) After every Stakeholder Engagement initiative, the company encourages teams to document the process, outcomes, and lessons learned. This includes capturing both positive outcomes and challenges faced during the engagement process. These reports are then compiled and shared across relevant departments and stakeholders.

2) The company conducts training sessions and workshops on effective Stakeholder Engagement practices. These sessions not only educate employees about the importance of engagement but also provide practical examples and case studies, including both successful and challenging experiences.

3) Senior leaders encourage open discussions about Stakeholder Engagement experiences and actively participate in knowledge-sharing sessions.

The stakeholder engagement policy⁷⁷ is also available at our website.

Table 8: Key Social Indicators and Metrics						
S. No.	Social Indicator	Sub-Indicator	FY 2021-22	FY 2022-23	FY 2023-24	Remarks
1	Hiring	Percentage of open positions filled by internal candidates (internal hires)	8.4%	10.9%	13.20%	
		Average hiring cost for FTEs	9,984	10,407	42,055	Excluding Promoters

⁷⁷ <https://www.dalmiacement.com/assets/pdf/ir/Stakeholder-Engagement-Policy.pdf>

2	Training and Development	% of FTEs participating in the employee development programs.	49.8%	61.5%	88.06%	Excluding Promoters. Only Skill upgradation training has been factor excluding Health & Safety training
		Average amount spent per FTE on training and development.	6,019	6,193	12,413	This is overall amount for all types of training including health, safety etc.
3	Employee Turnover Rate	Voluntary Employee Turnover Rate		17.4%	12.38%	

Workforce breakdown

We are committed to being an equal opportunity employer throughout all aspects of the employee life cycle, including hiring, placement, development, training, advancement, compensation, and relieving. Our decisions in these areas are based on the organization's and role's requirements, as well as the performance and potential of each individual. By fostering an inclusive environment, we ensure that every team member has the opportunity to thrive and contribute to our collective success, regardless of their background or circumstances.

Table 9: Workforce Breakdown by Gender

S. No.	Diversity Indicator	Percentage (%)	
		FY 2022-23	FY 2023-24
1.	Share of women in total workforce (as % of total workforce)	4.09	4.0

2.	Share of women in all management positions, including junior, middle and top management (as % of total management positions)	3.40	3.28
3.	Share of women in junior management positions, i.e. first level of management (as % of total junior management positions)	3.36	3.07
4.	Share of women in top management positions, i.e., maximum two levels away from the CEO or comparable positions (as % of total top management positions)	9.01	16.13
5.	Share of women in management positions in revenue-generating functions (e.g. sales) as % of all such managers (i.e. excluding support functions such as HR, IT, Legal, etc.)	1.89	1.28
6.	Share of women in STEM-related positions (as % of total STEM positions)	2.16	2.66

Table 10: Gender Pay Indicators

S. No.	Employee Level	FY 2022-23		FY 2023-24	
		Average Women Salary (INR)	Average Men Salary (INR)	Average Women Salary (INR)	Average Men Salary (INR)
1.	Executive level (base salary only)	8,965,501	16,582,936	10,604,488	19,539,907
2.	Management level (base salary only)	1,248,049	1,304,894	1,42,577	1,364,329
3.	Non-management level (base salary only)	240,218	407,479	266,430	480,635

In line with our commitment to equality, we do not disclose workforce information based on race, ethnicity, emphasizing that our focus is always on the skills, qualifications, and capabilities of our employees.

Our workforce diversity indicators are third party verified under the reasonable assurance exercise carried out by TUV India⁸.

⁸ <https://www.dalmiacement.com/assets/pdf/annual-reports/Dalmia-Bharat-IR-FY-23-24.pdf> page 189
Enabling Gender Diversity in Business.

Human Rights

At, Dalmia Bharat Limited (“the Company”), we recognize the importance of human rights and our responsibility of operating our business to protect the human rights. Respecting and protecting human rights forms a fundamental principle of our Company’s values. This policy is guided by international human rights principles encompassed by the Universal Declaration of Human Rights, ILO Declaration on Fundamental Principles and Rights at Work and the United Nations Guiding Principles on Business and Human Rights, Children’s Rights and Business Principles and is also consistent to our Code of Conduct. The Company is committed to respect the human rights in our operations, value chains and communities, in which it operates.

Furthermore, we have a company-wide human rights due diligence process to proactively identify and assess potential impacts and risks related to respecting human rights, reinforcing our commitment to ethical practices and social responsibility. We conduct systematic periodic reviews of risk mapping for potential issues, ensuring our risk management framework remains robust and effective. This includes thorough risk identification in new business relations, such as mergers, acquisitions, and joint ventures, as well as within our value chain and other activities related to our business. Additionally, we rigorously identify risks within our own operations to safeguard our organization and stakeholders from any unforeseen challenges.

Potential human rights issues covered/identified:

Discrimination, Equal remuneration, right to collective bargaining, Freedom of association, Child labour, Human trafficking Forced labour, Sexual harassment, Wages,

Groups at risk of human rights issues covered/identified:

Own employees, Local communities, Third-party employees, Migrant workers, Indigenous people, Children, Women,

The Company have integrated all aspects of human rights in its business operations, policies and governance structure.

- Integrates an approach that respects and protects Human Rights in Business Strategy and Risk Framework
- Promotes awareness of the human rights with our employees at various levels through training and communication.
- Respects individual’s human rights and shall not discriminate or harass anyone on the basis of race, sex, colour, national or social origin, ethnicity, language, religion, caste, age, disability, sexual orientation, gender identity or expression, citizenship status, political opinion or any other status protected by applicable laws.
- Is an equal opportunity employer, in all aspects of employee life cycle like Hiring, Placement, Development, Training, Advancement, Compensation, Relieving etc., Decisions related to all these aspects are based on the Organization & Role requirements along with the Performance and Potential of the person.
- Prohibits all forms of child labour, forced / trafficked labour, discrimination and harassment.

- Provides our employees with a safe and healthy work environment and comply with all safety and health laws and regulations.
- Undertakes an extensive due diligence process to identify, assess and manage potential risks and impacts.

Violation Any violation of this policy shall be treated as violation of code of conduct of the Company and appropriate action will be taken by the Management in case of breach. Complaints under this policy shall be made to the Group HR Head.

Human Rights Assessment:

Our Plan, Do, Check and Act based Management System Certifications are designed to carry out human rights assessments directly or indirectly. All our plants are covered under this management system cycle where internal as well as external audits take place. 100% of the operations are covered under such systems:

- ISO 26000: The guidance provides comprehensive guidance on social responsibility, including a strong emphasis on human rights. The standard outlines principles and practices that organizations should follow to respect and promote human rights within their operations and value chains. It aligns with international norms and conventions, such as the United Nations Guiding Principles on Business and Human Rights, encouraging organizations to proactively identify, prevent, and address any adverse human rights impacts. Dalmia Bharat has been assured by Third parties against the ISO 26000 also⁹. 100% of operations are covered under the assessment boundary.
- ISO 9001 (Quality Management Systems): While ISO 9001 primarily focuses on quality management, it indirectly supports human rights by ensuring consistent quality and reliability in products and services, which can contribute to safer working conditions and consumer protection,
- ISO 14001 (Environmental Management Systems): ISO 14001 emphasizes environmental responsibility, which overlaps with human rights, especially in areas like community health and safety, and the rights of workers and local communities affected by environmental impacts,
- ISO 45001 (Occupational Health and Safety Management Systems): This standard is directly related to human rights as it focuses on providing a safe and healthy work environment, which is a fundamental human right. It helps organizations proactively manage occupational health and safety risks,

⁹ <https://www.dalmiacement.com/esg/social>

- ISO 50001 (Energy Management Systems): ISO 50001 focuses on energy management and efficiency. While it doesn't directly address human rights, implementing energy-efficient practices contribute to broader social responsibility goals, including reducing environmental impacts.

Human rights mitigation and remediation

Dalmia Bharat has measures to mitigate and remediate the negative impacts of human rights risk. It has been integrated into our enterprise risk management process under board level risk management committee. All the sites and operations are covered under this enterprise level risk management process, which also includes human rights. The type of remediation action may include, if applicable, the following:

Human rights remediation actions are measures taken to address and rectify any adverse human rights impacts caused by an organization's activities or business relationships. These actions can include:

- Providing Remedies: Offering compensation, restitution, or other forms of remedy to affected individuals or communities.
- Implementing Corrective Actions: Making changes to policies, practices, or operations to prevent future human rights violations.
- Engaging in Dialogue: Facilitating discussions with affected stakeholders to understand their concerns and work towards a resolution.
- Enhancing Due Diligence: Strengthening human rights due diligence processes to better identify, prevent, and mitigate potential impacts.
- Transparency and Reporting: Publicly reporting on human rights issues, remediation efforts, and outcomes to build trust and accountability.

Human Capital Return on Investment

Description	FY 2022-23	FY 2023-24
Total Revenue	1,35,52,00,00,000	1,46,91,00,00,000
Total Operating Expenses	1,12,24,00,00,000	1,20,52,00,00,000
Total Employee Related Expenses (Salaries +Benefits)	7,71,00,00,000	8,71,00,00,000
Resulting Human Capital ROI	4.02	4.03
