

July 7, 2025

To
BSE Limited
P.J. Towers, Dalal Street
Mumbai – 400 001
Scrip Code: 509675
Through: BSE Listing Centre

To
National Stock Exchange of India Limited
5th Floor, Exchange Plaza, Bandra (E),
Mumbai – 400 051
Scrip Symbol: BIRLANU
Through: NEAPS

Sub: Business Responsibility and Sustainability Report for the financial year 2024-25

Ref: Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Please find enclosed herewith the Business Responsibility and Sustainability Report (“BRSR”) for the financial year 2024-25 which forms part of the Annual Report for the financial year 2024-25. The said report is also available on the website of the Company at <https://cms.birlanu.com/public/media/2025/07/07/brsr-fy2024-25.pdf>.

Yours faithfully,
For **BirlaNu Limited**
(formerly HIL Limited)

NIDHI
BISARIA

Digitally signed
by NIDHI BISARIA
Date: 2025.07.07
12:08:29 +05'30'

Nidhi Bisaria
Company Secretary & Compliance Officer
Membership No. F5634

Enclosed as stated

Business Responsibility & Sustainability Report

SECTION A:

GENERAL DISCLOSURES

I. Details of the listed entity:

S. No.	Particulars	
1.	Corporate Identity Number (CIN) of the Listed Entity	L74999TG1955PLC000656
2.	Name of the listed entity	BirlaNu Limited (formerly HIL Limited)
3.	Year of incorporation	1955
4.	Registered office address	Office No. 1 & 2, L7 Floor, SLN Terminus, Survey No. 133, Near Botanical Garden, Gachibowli, Hyderabad-500032, Telangana, India
5.	Corporate office address	6 th Floor, Birla Tower, 25, Barakhamba Road, New Delhi – 110 001
6.	E-mail address	cs@birlanu.com
7.	Telephone no.	040-68249000
8.	Website	www.birlanu.com
9.	Financial year for which reporting is being done	April 1, 2024 to March 31, 2025
10.	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited 2. National Stock Exchange of India Limited (NSE)
11.	Paid-up capital	₹ 754.09 Lakh
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Ajay Kapadia Chief Financial Officer Phone: 040-68249000 E-mail: ajay.kapadia@birlanu.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone basis
14.	Name of assurance provider	Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.
15.	Type of assurance obtained	

II. Products/Services:

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

S. No.	Description of main activity	Description of business activity	% Turnover of the entity
1.	Roofing Solutions	Manufacture and sale of Fiber Cement Humid Cure Roofing Sheets	49.10%
2.	Building Solutions	Manufacture and sale of Autoclaved Aerated Concrete Blocks (Fly Ash Blocks), Fiber Cement Board and Walls.	23.32%
3.	Polymer Solutions	Manufacture and sale of a wide range of plumbing solutions, including CPVC, uPVC, Column, SWR and Pressure pipes ideal for household, industrial, and commercial applications; and Wall Care Putty.	27.48%

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

S. No.	Products/Services	NIC Code	% of Total turnover contributed
1.	Fibre Cement Sheets and Walls	23953	58.93%
2.	uPVC and CPVC Pipes	22209	19.78%
3.	Putty and Dry Mix	23949	5.33%
4.	ACC Blocks	23954	13.24%

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

Location	Number of plants	Number of offices	Total
National	24 plants (at 12 manufacturing locations)	5 Regional offices and 36 sales depots	65
International		NIL	

The details of offices exclude the R&D centre at Hyderabad. Each manufacturing location has administrative offices within the plant and is not included in the number of offices

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

Locations	Number
National (No. of States)	27 States and 7 Union Territories
International (No. of Countries)	2 – Nepal and Sri Lanka

b. What is the contribution of exports as a percentage of the total turnover of the entity: 0.49%**c. A brief on types of customers**

BirlaNu serves homeowners, builders and designers with sustainable, innovative solutions across pipes, construction chemicals, putty, roofs, walls and floors. Consumers of its products include individuals and organizations purchasing building materials for the construction, repair, or renovation of residential, commercial or institutional infrastructure and real estate developments. These customers are served both directly and through the Company's value chain network of dealers and distributors. Customers also include infrastructure companies (EPC), builders, and contractors who execute construction projects on behalf of end consumers. BirlaNu also collaborates with construction professionals such as architects, interior designers, MEP, and PMC consultants, who either directly procure or influence the purchase of its products and solutions.

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

S. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)
EMPLOYEES								
1.	Permanent (D)	1,174	1,126	96%	48	4%	-	-
2.	Other than Permanent (E)	63	61	97%	2	3%	-	-
3.	Total employees (D + E)	1,237	1,187	96%	50	4%	-	-
WORKERS								
4.	Permanent (F)	641	641	100%	-	-	-	-
5.	Other than Permanent (G)	4,191	4,149	99%	42	1%	-	-
6.	Total workers (F + G)	4,832	4,790	99%	42	1%	-	-

1. All managerial cadre personnel have been considered as 'Permanent Employees'.
2. Fixed Term Contracts personnel (Direct and through 3rd parties) are categorized as 'Other than Permanent Employees'.
3. All associates and non-management employees at plants have been considered as permanent workers.
4. All contract workers have been considered as other than permanent workers.

b. Differently abled employees and workers:

S. No.	Particulars	Total (A)	Male		Female		Other	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D / A)
DIFFERENTLY ABLED EMPLOYEES								
1.	Permanent (D)	-	-	-	-	-	-	-
2.	Other than Permanent (E)	-	-	-	-	-	-	-
3.	Total employees (D + E)	-	-	-	-	-	-	-
DIFFERENTLY ABLED WORKERS								
4.	Permanent (F)	-	-	-	-	-	-	-
5.	Other than Permanent (G)	-	-	-	-	-	-	-
6.	Total workers (F + G)	-	-	-	-	-	-	-

21. Participation/Inclusion/Representation of women:

	Total (A)	No. and Percentage of Females	
		No. (B)	% (B / A)
Board of Directors*	8	2	25%
Key Managerial Personnel*	3	1	33%

*Including Managing Director & CEO

22. Turnover rate for permanent employees and workers

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	22%	38%	22%	21%	21%	21%	25%	49%	26%
Permanent Workers	7%	-	6%	7%	-	7%	7%	-	7%

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

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

S. No.	Name of the holding/subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by the listed entity	Does the entity indicated in column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Crestia Polytech Private Limited	Wholly owned Subsidiary	100%	No. However, certain business responsibility initiatives related to ethics, transparency, accountability, the sustainable use of resources, and the well-being of employees have been adopted by the Company's subsidiaries.
2.	Topline Industries Private Limited	Step down Subsidiaries	100% held by Crestia Polytech Private Limited, India	
3.	Aditya Polytechnic Private Limited			
4.	Prabhu Sainath Polymers Private Limited			
5.	Aditya Poly Industries Private Limited			
6.	HIL International GmbH, Germany	Wholly owned Subsidiary	100%	
7.	Parador Holdings GmbH, Germany	Step down Subsidiaries	100% held by HIL International GmbH, Germany	
8.	Parador GmbH, Germany		100% held by Parador Holdings GmbH, Germany	
9.	Parador Parkettwerke GmbH, Austria		100% held by Parador GmbH, Germany	
10.	Parador UK Limited			
11.	Parador, Inc. USA			

S. No.	Name of the holding/subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by the listed entity	Does the entity indicated in column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
12.	Parador (Shanghai) Trading Co. Ltd., China	Joint Venture	50%	No
13.	Supercor Industries Limited, Nigeria	Joint Venture	33%	

VI. CSR Details:

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

(ii) Turnover (in ₹): **2310.04 crore**

(iii) Net worth (in ₹): **1267.60 crore**

VII. Transparency and Disclosures Compliances:

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

Stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for the grievance redress policy)	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at the close of the year	Remarks
Communities	Yes [#]	-	-	-	-	-	- NA
Investors	Yes [*]	-	-	-	-	-	- NA
(other than shareholders)							
Shareholders	Yes [*]	-	-		-	-	- NA
Employees and Workers	Yes ^{**}	-	-	No formal grievances	2		- Timely resolution of the complaint
Customers (Dealers and Distributors)	Yes ^{***}	429	8	Will be resolved in due course	658	9	Complaints were resolved in FY25
Value Chain Partners	Yes ⁺	1	-		1	-	

[#]Refer Principle 8, Essential Indicator 3 for details.

^{*} <https://birlanu.com/investor/investor-contact>

^{**} <https://cms.birlanu.com/public/media/2025/03/13/whistle-blower-policy.pdf>

^{***} Refer Principle 9, Essential Indicator 1 for details.

⁺ BirlaNu actively engages with its suppliers to address any operational issues as they arise. Additionally, every spend category has defined grievance and escalation mechanisms, which are mentioned in the purchase order.

Note: The total complaints received across stakeholders include those through the whistle blower mechanism

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, an approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Water Management (Efficiency, Recycle & Reuse)	Risk	Effective water management is a focus area for BirlaNu, consumption and improving water recycling due to its importance for the across its operations. The Company operates Zero Liquid Discharge plants and doesn't discharge effluents. It has deployed water flow meters across its manufacturing plants and integrated with a telemetry system for real-time monitoring of water usage to drive efficiencies. It has also deployed water flow meters in its communities around monitoring of water usage to drive efficiencies. It has also deployed water flow meters in its communities around monitoring of water usage to drive efficiencies. It has also deployed water flow meters in its communities around monitoring of water usage to drive efficiencies. Many regions of India are facing significant water stress. BirlaNu has upgraded its rainwater harvesting infrastructure. This includes the construction of roof rainwater harvesting pits across all locations, with a recharge capacity of 22.4 m³/hr, along with a roof rainwater storage system capable of holding 900 m³ for reuse. These initiatives contribute to the company's long-term water sustainability goals.	BirlaNu is committed to minimising water consumption and improving water recycling across its operations. The Company operates Zero Liquid Discharge plants and doesn't discharge effluents. It has deployed water flow meters across its manufacturing plants and integrated with a telemetry system for real-time monitoring of water usage to drive efficiencies. It has also deployed water flow meters in its communities around monitoring of water usage to drive efficiencies. It has also deployed water flow meters in its communities around monitoring of water usage to drive efficiencies. For performance data on water consumption, please refer to Principle 6: Essential Indicators 3, 4 & Leadership Indicator 1.	Negative
2	Waste Management & Circular Economy	Risk and Opportunity	While ineffective waste management practices pose risks due to pollution, health hazards, and other adverse effects on the communities surrounding BirlaNu's waste. In addition, the Company complies with the waste related regulations, including Extended Producer Responsibility (EPR) Rules and regulatory repercussions. However, this also offers an opportunity to BirlaNu to manufacturing operations while maintaining consciously reuse waste in strict quality standards. The Company collaborates its manufacturing processes with its vendors to optimize packaging of raw materials including use of recyclable materials on the environment. In addition, enhancing resource efficiency, minimising accumulated non-hazardous, non-recyclable waste, and optimising waste management practices, may lead to improved margins.	BirlaNu has implemented robust waste management processes to ensure the proper storage and disposal of waste as per regulations. Waste disposal is managed by Pollution Control Board (PCB) authorised vendors for hazardous wastes and approved recyclers for non-hazardous wastes. In addition, the Company complies with the EPR Rules for plastics. BirlaNu is placing greater emphasis on applying the 3R's (Reduce, Reuse, Recycle) principles in its waste management practices. There is increased focus on improvements in manufacturing processes to help reduce waste generated. The Company actively recycles green and dry waste within its manufacturing operations while maintaining consciously reuse waste in strict quality standards. The Company collaborates its manufacturing processes with its vendors to optimize packaging of raw materials including use of recyclable materials on the environment. In addition, enhancing resource efficiency, minimising accumulated non-hazardous, non-recyclable waste, and optimising waste management practices, may lead to improved margins. For details, please refer Principle 6 Essential Indicator 10 and Principle 2, Essential Indicator 4, and Principle 2, Leadership Indicator 3, and Principle 6, Essential Indicator 9.	Negative/Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, an approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	GHG emissions	Risk and Opportunity	The Risk is from the Company's products and some of its key raw materials that have energy intensive manufacturing processes. Additionally, upstream and downstream transportation, waste and other elements contribute to BirlaNu's carbon footprint. Due to the impact of GHG emissions on climate change, regulatory risks could impact the Company and the dynamics of its target markets. The Opportunity is due to the increase in adoption of green buildings which reduces GHG emissions during the operations/use phase. Additionally, the Green Building norms place emphasis on sustainability across the product lifecycle including the embodied carbon in construction material. Multiple key stakeholders including end-consumers, contractors, investors, and regulators are paying increasing attention to the GHG footprint of products and companies.	BirlaNu recognizes climate change related risks and the importance to its stakeholders that it improves its performance on this aspect. The Company's strategy emphasizes addressing stakeholder concerns around the impacts of GHG emissions. The Company currently monitors its operational Scope 1 and 2 emissions and has taken targets to address underlying parameters to improve its performance on emissions intensity. It has experimented with using PNG instead of diesel and has been substituting carbon intensive fossil-fuels with solid biomass boiler fuel. Additionally, energy efficiency and improving renewable mix are strategic operational focus areas discussed in Energy Management. The Company has obtained "Green" product certifications (Refer to Section B, Certifications) for relevant products to address the opportunity among customers focusing on green buildings. For details, please refer Principle 6, Essential Indicator 8, Leadership Indicator 4, and for performance in Principle 6, Essential Indicator 7.	Positive
4	Energy Management and Renewable Energy	Opportunity	Energy costs contribute significantly to the operating costs of the Company, and their availability is critical for ensuring optimal production and capacity utilisation. Increased scale of renewable energy adoption, coupled with technology evolution, has reduced renewable energy costs. Operational focus on energy efficiency reduces costs. Adopting renewable energy sources and innovative technologies helps mitigate long-term risks tied to energy price fluctuations and regulatory changes.	The Company has undertaken a series of energy efficiency improvement initiatives including operational improvements and making capital investments across its plants. These include motor management, air and pressure management, use of variable flow drives etc. The Company has initiated benchmarking of energy intensity and actively deploys successful projects horizontally across similar processes and equipment. The Company has been evaluating opportunities to increase renewable energy in its energy consumption mix. These will be in addition to the existing installed capacity of its wind and solar energy assets. Increased focus on energy has led to recategorization of the RE energy consumption more accurately and the data for FY24 has been restated accordingly. For details, please refer Annexure VI - of Board's Report, Principle 6 Leadership Indicator 4, and for performance in Principle 6 Essential Indicator 1.	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, an approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Innovation for Sustainable products	Opportunity	Customer demand is increasingly shifting towards environmentally and socially responsible products. Sustainable products with SRI (Solar Reflection Index) to improve consumer experience. It has dedicated resources that focus on environmental impacts across its product lifecycle are a source of competitive advantage. Resource efficiency with external certifications on sustainability help build brand salience with sustainability and customer trust.	A core pillar of BirlaNu's business strategy is driven by its thrust on innovation for building a pipeline of sustainable products. The Company has launched Ultra Cool Charminar with a 10% better Sustainable products with SRI (Solar Reflection Index) to improve consumer experience. It has dedicated resources that focus on commercialization of its innovation and the Company has been granted 4 patents, 2 each in India and internationally for product innovations in asbestos, Resource efficiency with non-asbestos roofing and for sandwich panels. BirlaNu exploring collaborations with National/ International Institutes, R&D organizations, for developing cutting edge innovation, products and solutions as a part of its Global Partnership initiatives. The Company has augmented its R&D infrastructure through a new incubation lab to accelerate the development of high-performance construction chemicals and provide a complete tile adhesive testing facility. The lab will support customized solutions, and enhance collaboration across Innovation, Quality, and Technical Service teams. The lab is also designed to evolve into a centre for NABL-certified testing of select products, ensuring compliance with industry standards. The Company focuses on a variety of innovations across all its businesses and has received GreenPro and GRIHA certifications as validation for the sustainability credentials of its products as detailed in Section B, Certifications. For additional details, please refer Annexure VI of Board's Report and the Intentional innovation section of the MD&A.	Positive
6	Human Capital	Opportunity	Investing in human capital development while ensuring a diversity and inclusiveness with equal opportunities for all improves the Company culture and ensures productivity, teamwork, and innovation. Engaged and skilled employees contribute positively to organizational resilience and adaptability in dynamic market conditions. Access to varied experiences and capabilities helps build a responsive and resilient culture, driving collaboration, productivity and innovation. This enhances the Company's understanding of diverse customer preferences and improves its ability to effectively engage stakeholders across its global markets. Moreover, prioritizing employee well-being, diversity and professional growth strengthens brand reputation as a socially responsible corporate to attract and retain talent while grooming business leaders.	BirlaNu's vision is to be an employer of choice and it focuses on employee feedback to drive improvements in its policies and building a diverse and inclusive workplace culture. The Company's efforts in this direction are driven by the Executive Leadership and HR while being supported by expert inputs from external partners. The Company participates in independent assessments like the Great Places to Work (GPTW) to obtain holistic feedback on its processes which includes benchmarking with industry peers. Employee engagement and learning and development initiatives are focused on the needs identified through various feedback channels to inform employee engagement, health and wellness as well as benefits. BirlaNu has launched the "DEI at BirlaNu" initiative to enhance the representation of women across different levels and functions across the organisation, including in manufacturing and sales positions. The Company is committed to promoting diversity in hiring, augmented by a supportive work culture. It has an exemplary record with POSH due to its focus on gender sensitivity, POSH training for the entire workforce and a robust grievance management system.	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, an approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				There is emphasis on skill development to foster a performance culture and help achieve better career progression outcomes. Programs spanned across behavioural, functional, and leadership development. Training is provided on manufacturing excellence (5S, Lean Six Sigma, Green Belt & Yellow Belt Certifications for process improvement and waste reduction as well as technical training on topics like Hydraulics and Pneumatics, among others. i-SAIL, a Sales Learning Academy, was launched in FY25, focusing on building future-ready sales teams. The Company continues to invest in mentorship, coaching, and higher education support as required and undertakes a variety of leadership development initiatives. For details, please refer to the Human capital section of the MD&A.	
7	Occupational Health & Safety (OHS)	Risk	Inadequate OHS practices can lead to workplace injuries, illnesses, or fatalities. These have a negative impact on employee well-being, human rights and expectations of responsible employment. Poor safety performance can also result in significant reputational damage, legal liabilities, and regulatory penalties. Additionally, these incidents increase downtime, reduce productivity, increase insurance and compensation costs besides raising stakeholder concerns around governance and risk management.	BirlaNu takes a proactive approach by undertaking mandatory safety training, ongoing hazard identification and risk assessments. Though the focus is on the prevention of injuries, there are some near misses and unsafe conditions that are identified and reported. Detailed corrective actions are implemented with learnings and best practices being deployed across plants. Two of the Company's plants have been certified for compliance with the ISO 45001 standard and the same processes are being deployed across its plants. The Company continues to expand identification of opportunities to deploy technology solutions to improve working conditions. <i>For details, please refer Principle 3, Essential Indicators 10-15.</i>	Negative
8	Product Safety	Risk	Product safety concerns could impact the demand for the Company's products. Installers engaged in installation, maintenance, and repair, as well as building occupants face the manufacturing process. Particular attention associated risks. Compliance is paid for products which require handling of asbestos regulations. These are complemented with governing its use, handling, communication of safe handling and disposal adds complexity instructions mitigates risks across the product and any product liability risks lifecycle. In the reporting year, Fibre Week was stemming from failures and organized across all its relevant plants wherein disposal require meticulous management.	The Company ensures that the materials used and the manufacturing processes it deploys prioritize customer safety during the product use stage. In addition, BirlaNu adheres to industry-leading standards for a harm-free manufacturing process and to ensure safety and compliance at every stage of the manufacturing process. Particular attention associated risks. Compliance is paid for products which require handling of asbestos regulations. These are complemented with governing its use, handling, communication of safe handling and disposal adds complexity instructions mitigates risks across the product and any product liability risks lifecycle. In the reporting year, Fibre Week was stemming from failures and organized across all its relevant plants wherein disposal require meticulous management. Regular audits are undertaken to ensure robustness of risk mitigation measures. Additionally, BirlaNu has developed products which prioritize safer alternatives to align with evolving market and regulatory trends towards environmental sustainability.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, an approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Labour Relations	Risk	The Company's manufacturing operations require a large labour workforce the majority of whom are contractual workers. Issues including wage disputes, work environment, safety, working conditions, freedom of association, etc, its workers could potentially lead to work disruptions, decreased productivity, compliance issues, or legal liabilities.	Effective management of labour relations is essential for BirlaNu's business. The Company focuses on proactive management, maintaining open communication channels, and addressing issues ensuring operational continuity and a productive work environment. A specialized industrial relations function is responsible for addressing the needs of its workers and mitigating labour relations risk. It has implemented robust governance and policy frameworks to monitor and ensure adherence to statutory and regulatory requirements, human rights laws, health and safety, working conditions, and procedures to redress grievances. The Company actively monitors its contractual labour providers for compliance with all relevant regulations. <i>For details, please refer Principle 3 and Principle 5.</i>	Negative
10	Sustainable Supply Chain	Opportunity	Recognizing and addressing supply chain risks across raw material availability, price volatility, supply chain and supplier diversity drives value creation for manufacturing companies. Supplier-related environmental and social concerns can impact business continuity, performance and reputation. Responsible sourcing enables companies to build more resilient supply chains, reduce environmental impact, ensure regulatory alignment, and unlock long-term value through responsible sourcing practices.	BirlaNu takes a partnership approach to address supply chain risks in a structured manner across its critical categories. A significant number of its key suppliers in critical categories are large enterprises with well-established sustainability practices and certifications. The Company will be rolling out a structured sustainable sourcing policy and Supplier Code of Conduct which lays out its sustainability-linked expectations from suppliers. This covers aspects including regulatory compliance, environmental performance, human rights among others. The policy is being communicated to the Company's critical suppliers and suppliers would be expected to self-certify their adherence to the Code. <i>For details on Sustainable Sourcing, please refer Principle 2, Essential Indicator 2.</i>	Positive
11	Digitalisation	Opportunity	Digital technology delivers significant value by enhancing operational efficiency while also improving stakeholder experience. Transforming BirlaNu to be a 'Digitally Native' organization is crucial to building a future-ready organization.	BirlaNu continues to execute on its Digital & Technology strategy roadmap by investing in digital infrastructure and solutions aligned with the Company's business strategy. The Company has expanded the use of IoT technology for ensuring safety in its manufacturing operations, energy and water management. BirlaNu has implemented digital solutions across sales and marketing to improve its connect with its downstream value chain including dealers, sub-dealers and influencers, use of automation in manufacturing operations has helped to reduce waste while improving productivity. <i>For details, please refer Technology & digital section of the MD&A.</i>	Positive
12	CSR	Opportunity	BirlaNu has identified key economic and social challenges that it addresses through targeted CSR initiatives which are aligned with the CSR rules. These development initiatives not only benefit underprivileged communities while enhancing the Company's reputation as a responsible corporate citizen in the communities within which it operates.	BirlaNu has developed its CSR strategy under the guidance of the CSR committee of the Board which are aligned with the CSR Rules, 2014 as notified by the Ministry of Corporate Affairs. The focus is on healthcare, education and skilling and community development initiatives which are targeted towards vulnerable and marginalized communities. The CSR strategy is designed to create a sustainable, community-driven model that generates a lasting positive impact across social, economic, and environmental dimensions. <i>For details on CSR initiatives, please refer the Community section of the Annual Report on Page 39, CSR Report of the Board in Annexure II and Principle 8, Leadership Indicator 6.</i>	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, an approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
13	Corporate Governance and Risk Management	Opportunity	Robust corporate governance mechanisms and internal controls which address transparency and accountability. The Company regulator and stakeholder ensures adherence to all the statutory laws and expectations transparently disclosure regulations applicable to a listed entity, foster corporate credentials. in letter and spirit. Upholding high business ethics while implementing strong Board and management oversight and controls for financial and non-financial aspects is increasingly crucial for multi-stakeholder value creation. Implementation of an effective risk management framework anticipates operational and macro challenges while institutionalizing resilient processes and protocols.	BirlaNu prides itself on its approach towards corporate governance with an emphasis on ethics, transparency and accountability. The Company ensures adherence to all the statutory laws and disclosure regulations applicable to a listed entity, in letter and spirit. The Company identifies and addresses risks that may be financial, strategic or operational in nature. These may be macroeconomic, geopolitical, sectoral and market-based besides ESG risks like labour, health and safety, supply chain disruptions, etc. Leaders across functions and locations are responsible for assessing risk probability and impacts besides developing business continuity and risk mitigation plans. The Risk Management Committee of the Board meets twice a year to review relevant risks providing oversight and guidance on their impact and mitigation. For details on other Key Risks, please refer section on Risk Management of the MD&A.	Positive

SECTION B:

MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether the entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes, refer Note 1	No, refer Note 2	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	No ⁺	No ⁺	Yes	No ⁺	No ⁺		Yes	No ⁺
c. Weblink of the Policies, if available	*	**	-	#	##	-		#	**
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes Refer Note 3		No	No	Yes Refer Note 3			No	Yes Refer Note 3
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by the entity and mapped to each principle	▶ P2 and P9: ISO 9001 ▶ P3 – ISO 45001 Faridabad Walls and Golan Pipes plants ▶ P6 – ISO 14001 Faridabad Walls and Golan Pipes plants ▶ P6 and P3: IS-15778:2007, IS-13592:2013, IS-4983:2000 (Faridabad, Golan & Thimmapur) ▶ P6 and P3: IS-7834: Part-1:1987, IS-14735:1999 (Golan), IS-14871:2000 (Kondapalli) ▶ P6 and P3: IS-2185: Part-3:1983 (Thimmapur, Chennai, Jhajjar, Golan) ▶ P6 and P3: IS-459:1992 (Kondapalli, Faridabad, Sathariya, Wada, Jasidih, Balasore) ▶ P3 and P5: Great Places to Work Certified ▶ P2 and P6: GreenPro Award for BirlaNu CPVC Pipes at Golan and Faridabad plants ▶ P2 and P6: GreenPro Award for Birla Aerocon Fibre Cement Boards, Birla Aerocon Walls and Birla Aerocon AAC Blocks.								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	▶ P2 and P6: GRIHA Certified Birla Aerocon AAC Blocks and Walls, CPVC, uPVC and SWR Pipes. ▶ P2, P6 and P9: CFTRI and CIPET for Pipes ▶ P2 and P6: ROHS for Pipes ▶ P9: ISO 27001-2013								
5. Specific commitments, goals, and targets set by the entity with defined timelines, if any	Environmental ▶ 2% YOY reduction in Energy intensity, 15% by FY 2030 on a baseline FY24 ▶ 2% YOY Electrical Energy Intensity reduction, 15% by FY 2030 on a base line of FY24 ▶ Renewable Energy: 30% of total electrical energy consumed by FY30 ▶ Reduce hazardous waste sent to landfill by 30% by FY30 on baseline of FY25 ▶ Reduce 15% YoY of non-hazardous waste sent to landfill by FY30 on a baseline of FY25 ▶ Increase 1% waste input material as of total input materials ▶ Water neutral by FY32 ▶ Reduce total water withdrawal intensity by 5% YoY on a baseline of FY25 ▶ Implement and stabilize ZLD processes across all plants by FY25 ▶ ISO 14001 at all plant locations by FY30 Social ▶ LTIFR <1, Zero fatality Year-On-Year. ▶ ISO 45001 at all plant locations by FY27. ▶ 10% improvement in the gender diversity by FY25. ▶ GPTW Rank: Continue to be in the Top 50 in India. ▶ 2.75 average learning person-days per employee in FY26. Governance ▶ 100% training of staff and above employees on the Code of Conduct, Human Rights and POSH. ▶ Zero environmental and labour non-compliance. ▶ Transform BirlaNu into a 'Digital Native' Organization.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met	Environmental ▶ 100% of plants are effectively Zero Liquid Discharge: Please refer Principle 6, Essential Indicator 5 ▶ ~5% improvement in energy Intensity per Rupee of turnover ▶ ~1% improvement in GHG Emissions intensity per Rupee of turnover ▶ ~15% reduction in Scope 1 intensity Social ▶ 25,740 hours of safety training, no major/serious accidents were reported ▶ 2 Plants (Golan Pipes and Faridabad Walls) certified for ISO 45001 ▶ GPTW Rank 12 for FY25 ▶ 23,843 hours training, average 2.6 learning person-days per employee ▶ Product Portfolio with Green Certification expanded Governance ▶ 100% training on the Code of Conduct, Human Rights and POSH ▶ No non-compliances on environment or labour laws have been notified.								

Note 1: EHS and Quality Policy have clauses that cover key aspects of product safety throughout the life cycle.

Note 2: The Company is a member of various industry associations and trade unions as disclosed in Principle 7, Essential Indicator 1. However, currently, the Company doesn't engage in public policy advocacy and therefore, there is no need for a policy.

Note 3: The Company ensures that the value chain partners are aware of the Company's Codes and Policies. Elements of Principles 1, 5, and 9 are included in the contracts. Principles 2, 3, and 5 form a part of BirlaNu's supplier engagement. A significant proportion of BirlaNu's procurement is with suppliers who have implemented robust ESG-focused systems.

*<https://cms.birlanu.com/public/media/2025/04/04/birlanu-code-of-coduct-for-directors-smp-07112024.pdf> and <https://cms.birlanu.com/public/media/2025/03/13/whistle-blower-policy.pdf>

**<https://cms.birlanu.com/public/media/2025/03/13/quality-policy.pdf>

*These policies have been approved by the MD & CEO.

#<https://cms.birlanu.com/public/media/2025/03/13/csr-policy.pdf>

##<https://cms.birlanu.com/public/media/2025/03/13/human-rights-policy.pdf>

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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Governance, leadership, and oversight

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

"At BirlaNu, our ESG strategy is a core enabler of long-term value creation, risk mitigation, and resilience in a rapidly evolving business environment. Our commitment is not only aligned with global expectations but also positioned to deliver sustainable growth.

With a strong legacy of driving responsible change—both within our industry and in the communities where we operate, we continue to embed ESG principles across our operations. Our transition is anchored in agility, enabled by continuous innovation, focused investments in research and technology, and strategic partnerships.

The ESG goals we have set reflect our clear recognition of the urgency of decarbonisation and the increasing importance of stakeholder-driven performance metrics. These efforts are integral to strengthening our competitive position and future-proofing the business.

I encourage you to go through our latest BRSR for a comprehensive overview of the progress we have made on this front."

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

Mr. Akshat Seth, Managing Director & CEO is responsible for the implementation and oversight of the business responsibility policies.

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.

The Managing Director and CEO along with the Executive Leadership team are collectively and individually responsible for decision-making and performance on sustainability issues. They drive and monitor the overall performance and periodically inform the Board on ESG matters. The Risk Management Committee reviews the ESG risks to the business half-yearly and the overall performance is assessed at least once a year by the Board.

10. Details of review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Managing Director & CEO									Annually								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Managing Director & CEO									Ongoing								

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.

Yes, the Company has obtained certifications which are by independent assessments and the names of the certifying bodies are mentioned below:

ISO 9001 (P9) by TUV- NORD

ISO 14001 (P6) and ISO 45001 (P3) by SWISSCERT

ISO 27001 (P9) – Det Norske Veritas

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	No	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)							Yes, refer Note 2 of answer to question (1)		
The entity does not have the financial or human and technical resources available for the task (Yes/No)							No		
It is planned to be done in the next financial year (Yes/No)							No		
Any other reason (please specify)							No		

SECTION C:

PRINCIPLE-WISE PERFORMANCE DISCLOSURE

1

PRINCIPLE:



Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable

Essential Indicators:

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in the respective category covered by the awareness programmes
Board of Directors Key Managerial Personnel	The Board of Directors and Key Managerial Personnel (KMPs) have attended 18 familiarization programs during the Board meetings and other Committee meetings	The familiarization and other training programs are aligned with the responsibilities of the Board, SEBI Listing Regulations and all the relevant BRSR Principles. The details are available at https://cms.birlanu.com/public/media/2025/04/16/familiarization-programme-2024-25.pdf	100%
Employees other than BoD and KMPs	444	Principles 1,3,5 and 9	100%
Workers (Permanent)	144	Principles 1,3,5,6 and 9	100%

*Health and Safety trainings are conducted 4 to 5 times a month in each plant with attendees across employees and workers participating in addition to induction training conducted for all contractual workers. These are not included above.

Note: Coverage of Principle 3 (Upskilling and Health and Safety) training for other than permanent workers is available in Principle 3 Essential Indicator 8.

2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators / law enforcement agencies / judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website):

BirlaNu periodically evaluates the regulatory compliance risks pertaining to its business and takes necessary actions to mitigate such risks. Its commitment to regulatory compliance is reaffirmed by the online compliance tool 'Legatrix'. The tool links statutory compliances to each area of corporate activity and is managed by the Company's Legal Head. No Regulatory Authority or Courts issued or imposed any order or penalty on the Company qualifying the criteria of materiality that could have a negative impact on its future operations.

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

Not applicable.

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

BirlaNu has integrated its anti-bribery and anti-corruption framework within the Codes of Conduct for Employees as well as that for its Directors, and Senior Management. These principles are further reinforced through the Whistle Blower Policy and relevant HR policies and practices. Clear procedures for transparent and accessible reporting of any violations are detailed in the Whistle Blower Policy. The relevant policies can be accessed at BirlaNu's website at the links <https://cms.birlanu.com/public/media/2025/04/04/birlanu-code-of-coduct-for-directors-smp-07112024.pdf> and <https://cms.birlanu.com/public/media/2025/03/13/whistle-blower-policy.pdf> respectively.

The Company actively promotes awareness of the whistle blower mechanism and provides training on the Codes of Conduct among stakeholders to support effective implementation and adherence. All reported concerns are reviewed every quarter by the Audit Committee and the Board of Directors.

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

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

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

	FY 2024-25		FY 2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	Nil		Nil	
Number of complaints received in relation to issues of conflict of interest of the KMPs	Nil		Nil	

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

Not applicable

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

	FY 2024-25	FY 2023-24
Number of days of accounts payables	46	45

Note: The days of accounts payable for FY24 have been restated as per guidance from the Industry Standards Note on BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024). The relevant items under Trade Payables as reported in the financial statements are included against Accounts Payable.

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

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	4.52	3.33%
	b. Number of trading houses where purchases are made from	33	22
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	86.45%	85.94%
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	72.88%	73.75%
	b. Number of dealers/distributors to whom sales are made	4,092	4,056
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	11.01%	10.51%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.94%	0.54%*
	b. Sales (Sales to related parties / Total Sales)	1.18%	0.06%*
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%*	100%*
	d. Investments (Investments in related parties / Total Investments made)	100%	100%

*Both goods and services purchased from and sold to Related Parties have been considered.

*Loan and investment are 100% with the Company's wholly owned subsidiaries.

Note: Data on purchases from trading houses and purchases from related parties for FY 24 have been restated as per guidance from the Industry Standards Note on BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024).

Leadership Indicators:

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

Total number of awareness programmes held	Topics/principles covered under the training	%age of value chain partners covered (by the value of business done with such partners) under the awareness programmes
4,098 (Influencer meetings with 97,623 participants in total)	Installation, Product Video, Technical Datasheet, Commercial Policy and Product Certifications (including GreenPro and GRIHA certifications)	Not direct customers and hence cannot be calculated
45 (Retailer meetings with 4,020 participants in total)	Installation, Product Video, Technical Datasheet, Commercial Policy and Product Certifications (including Green certifications)	Not direct customers and hence cannot be calculated
110 (Contractor meetings with 4,500 participants in total)		
10 (Consultant meetings with 50 participants in total)		
370	Health and Safety	3.5%

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

Yes, BirlaNu has implemented robust processes to manage conflicts of interest involving Board Members and Senior Management. Directors are required to disclose their interests in the Company, or companies or bodies corporate or firms or other association of individuals including details of shareholding, annually or upon any change. Directors also submit an annual declaration (as per the Code of Conduct), affirming their commitment to act in the Company's best interest and ensure that any other business or personal association that they may have, does not involve any conflict of interest with the operations of the Company.

The Company's Secretarial team maintains a comprehensive database of the Directors and their declared interests. These are shared with the Finance team to help identify and monitor any potential conflicts of interest related to the Directors and the KMPs of the Company. Senior Management similarly confirms each year that they have not engaged in any material, financial and commercial transactions that could conflict with the Company's interests at large. Directors with a declared interest in any Board agenda item reclude themselves from related discussions and decisions.

2

PRINCIPLE:



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

Essential Indicators:

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

	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
R&D	100%*	54%*	R&D projects focussed on improving product durability, reducing material consumption, water reduction during product usage and improving product sustainability through asbestos reduction and increasing waste utilisation.
Capex	11%	17%	Improvements in Health and Safety equipment and safeguards, Investments to improve Rainwater Recharging systems, Energy efficiency.

Note: By design, the capex in Plant and Machinery factors energy efficiency, safety, and ergonomics for new equipment. This is over and above the contribution as mentioned above.

*R&D expenses cannot be measured by individual projects due to shared resources across projects and BU. The reported figure is estimated based on the %age of projects with specific improvements in Environmental and Social Impacts.

- Does the entity have procedures in place for sustainable sourcing? (Yes/No) :**

No, the Company's critical raw material suppliers are large entities with established sustainability practices and certifications. BirlaNu is in the process of approval for its sustainable sourcing policy which lays down the Company's principles towards sustainable sourcing. In addition, the Company will be rolling out its Supplier Code of Conduct which lays down its expectations from its suppliers on a variety of ESG aspects.

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

~5.6% (by value) of our raw material is recycled and reused waste from other industries as detailed in Principle 2 Leadership Indicator.

- 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.

BirlaNu recognizes the significance of end-of-life management for its products. Safe recovery, reuse, recycling, and disposal of products at the end of their life fall outside the Company's direct control and responsibility, given their long lifespan. As BirlaNu manufactures building and construction materials, they are ultimately disposed of as Construction and Demolition (C&D) waste. The Company's products do not fall under E-Waste at end-of-life. Plastic and E-Waste during the Company's operations are disposed of as per Waste Management Rules as detailed in Principle 6, Essential Indicators 9 and 10. Post-consumer plastic packaging waste is addressed through EPR as explained in Principle 2, Essential Indicator 4.

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

Yes, the Company has obtained EPR Targets as both an importer and brand owner for plastics (E-Waste is not applicable). For FY25, the minimum plastic recycling targets are approximately 63.5 tons of CAT-1, 61.5 tons of CAT-2, 63.5 tons of CAT-1 EOL, and 143.5 tons of CAT-2 EOL. Additionally, BirlaNu successfully achieved its targets for FY24 by purchasing Plastic Credits.

Leadership Indicators:

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

NIC Code	Name of the Product/ Service	% of total turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link
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BirlaNu has not conducted an independent LCA for any of its key products during the financial year 2024-25. GreenPro and GRIHA adopt a holistic life cycle approach to assess products' environmental impact. BirlaNu's GreenPro and GRIHA certifications are mentioned in Section B, Question 4.

- If there are any significant social or environmental concerns and/or risks arising from the production or disposal of your products/services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along with action taken to mitigate the same:

Name of Product / Service	Description of the risk/concern	Action Taken
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The use of Asbestos in manufacturing has well-defined environmental risks and requirements which are addressed through appropriate certifications and actions as discussed in Section A, Q26 – Product Safety.

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

Indicate input material	Recycled or re-used input material to total material	
	FY 2024-25	FY 2023-24
Flyash	1.64%	4.52%
Pondash	0.12%	0.37%
Slag	0.76%	1.22%
CRP Pulp	2.10%	3.44%
Jeans Pulp	0.47%	1.13%
Pulp	0.47%	0.08%

Note: For roofing, boards and panels as well as pipes, the Company's process incorporates dry waste recycling. The ratio of Dry Waste Recycling (DWR) is as per quality and strength guidelines. Calculation is based on purchase data.

- 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:

Stakeholder group from whom the complaint is received	FY 2024-25			FY 2023-24		
	Re-used	Recycled	Safely disposed	Re-used	Recycled	Safely disposed
Plastics (including packaging)	Not applicable Please refer Principle 2, Essential Indicator 3					
E-waste						
Hazardous waste						
Other waste						

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

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

Please refer Principle 2, Essential Indicator 3

3

PRINCIPLE:



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

Essential Indicators:

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

% of employees covered by											
Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Daycare facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Employees											
Male	1,126	1,126	100%	1,126	100%	NA	-	1,126	100%	-	-
Female	48	48	100%	48	100%	48	100%	NA	-	-	-
Total	1,174	1,174	100%	1,174	100%	48	100%	1,126	100%	-	-
Other than Permanent Employees											
Male	61	61	100%	61	100%	-	-	61	100%	-	-
Female	2	2	100%	2	100%	2	100%	-	-	-	-
Total	63	63	100%	63	100%	2	100%	61	100%	-	-

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

% of workers covered by											
Category	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Daycare facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
Permanent Workers											
Male	641	641	100%	641	100%	-	-	641	100%	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	641	641	100%	641	100%	-	-	641	100%	-	-
Other than Permanent Workers											
Male	4,149	4,149	100%	4,149	100%	-	-	4,149	100%	-	-
Female	42	42	100%	42	100%	42	100%	-	-	-	-
Total	4,191	4,191	100%	4,191	100%	42	100%	4,149	99%	-	-

Note: Health insurance, accident insurance, maternity & paternity benefits are provided to workers under ESI.

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

	FY 2024-25	FY 2023-24
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.46%	0.44%

Note: Measures towards employee wellbeing included in the table above are medical insurance, accident insurance, and canteen facilities at all locations.

Note: Data on well-being measures and the total income from operations for FY24 have been restated as per guidance from the Industry Standards Note on BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024).

2. Details of retirement benefits, for the current financial year and previous financial year:

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Yes	100%	100%	Yes
Gratuity	100%	100%	Yes	100%	100%	Yes
ESI	3%	75%	Yes	3%	84%	Yes
Others – please specify	N.A					

Note: - All employees and workers (permanent and other than permanent) have been included for FY25 and FY24 above. Retirement benefits include Group Insurance or ESIC, and Workmen's Compensation is not applicable. FY24 data has been restated to include other than permanent employees and other than workers, ensuring comparability of the data above.

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:

BirlaNu is committed to fostering a diverse and inclusive organizational culture. Aligned with its goal, all offices and plant admin spaces of the Company are being enabled for better accessibility.

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

Yes, BirlaNu has an Equal Opportunity Policy that is available on the Company's internal portal. As an equal opportunity employer, BirlaNu is open to employing people with disabilities for jobs that can be performed by the candidate safely. The policy is communicated to all employees and relevant external stakeholders. During induction, new employees are given orientation on the equal opportunity policy and the Company's grievance handling mechanism related to this policy.

5. Return to work and retention rates of permanent employees and workers who took parental leave:

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	89%	100%	100%
Female	100%	50%	100%	100%
Total	100%	88%	100%	100%

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes. There is a grievance committee to address the grievances of permanent workers through complaint registers at all the factories, which are reviewed regularly.
Other than Permanent Workers	Yes. Grievance boxes are provided at all the plant locations to receive grievances from contract workers. Once a month, grievances received by the workers are opened and reviewed by the plant's leadership team. Suitable actions are taken to address these grievances and other feedback.
Permanent Employees	Yes. Employees can share their grievances or feedback with their reporting managers or Management through the various digital redressal mechanisms available in the organization. Appropriate actions are taken to address grievances and feedback received.
Other than Permanent Employees	Yes, other than permanent employees, can also use the mechanisms as permanent employees.

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

Category	FY 2024-25			FY 2023-24		
	Total employees/ workers in the respective category (A)	No. of employees/ workers in the respective category, who are part of the association(s) or union (B)	% (B/A)	Total employees/ workers in the respective category (C)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (D)	% (D/C)
Permanent Employees						
Total	1,174	-	-	1,199	-	-
-Male	1,126	-	-	1,143	-	-
-Female	48	-	-	56	-	-
Other	-	-	-	-	-	-
Permanent Workers						
Total	641	269	42%	640	265	41%
-Male	641	269	42%	640	265	41%
-Female	-	-	-	-	-	-
Other	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	1,187	1,187	100%	939	79%	1,186	1,186	100%	1,052	89%
Female	50	50	100%	40	80%	58	58	100%	55	95%
Other	-	-	-	-	-	-	-	-	-	-
Total	1,237	1,237	100%	979	79%	1,244	1,244	100%	1,107	89%
Workers										
Male	4,149	4,149	100%	310	7%	4,863	4,863	100%	374	8%
Female	42	42	100%	-	-	40	40	100%	-	-
Total	4,191	4,191	100%	310	7%	4,903	4,903	100%	374	8%

Data includes both permanent and other than permanent employees and workers.

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	1,187	1,050	88%	1,186	983	83%
Female	50	47	94%	58	43	74%
Total	1,237	1,097	89%	1,244	1,026	82%
Workers						
Male	4,149	359	9%	4,863	341	7%
Female	42	-	-	40	-	-
Total	4,191	359	9%	4,903	341	7%

Note: All eligible employees (permanent and other than permanent) and permanent workers have received career development and performance reviews. Workers who are a part of trade unions that have wage agreements and other than permanent workers are not eligible for career development and performance reviews. FY24 data has been restated to exclude other than permanent workers, ensuring comparability of the data above.

10. Health and safety management system:

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

The health and safety of its employees and workers is a critical priority for BirlaNu. The Company adheres to both global and National Occupational Health and Safety standards. The Company monitors its Environmental and Occupational Health and Safety practices to ensure compliance with all applicable regulations and abides by the Occupational Health and Safety Management System at all its plants. The Occupational Health and Safety Management System covers 100% of its employees and workers. The Company has achieved ISO 45001 certifications at two of its plants—Golan and Faridabad. Furthermore, BirlaNu has developed a progressive plan to expand the ISO 45001 certification across its operations nationwide.

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

BirlaNu conducts Hazard Identification and Risk Assessment (HIRA) on a routine and non-routine basis to ensure workplace safety. Hazards are identified through inspections, worker feedback and incident reports covering unsafe acts and unsafe conditions. Risks are assessed using a 5x5 matrix based on likelihood and severity, with controls implemented via engineering solutions, administrative measures, and PPE. The EHS lead of each plant conducts regular inspections and collaborates with department heads to address safety issues. Quarterly safety meetings and interdepartmental EHS audits ensure continuous safety improvements, with processes in place to identify and assess work-related hazards and risks regularly.

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

Yes, BirlaNu has established clear processes for workers to report work-related hazards and remove themselves from potential risks. Employees are encouraged to suggest safety improvements via written submissions in a suggestion box. The Company has implemented a robust system for reporting and investigating Environment, Health, and Safety (EHS) events, ensuring proper categorization of incidents. This approach ensures consistent reporting and investigation while identifying and addressing bottlenecks in processes, procedures, and practices.

Each work area and shift are assigned a designated supervisor to whom hazards must be reported. In cases of high-severity risks, operations are paused to mitigate potential harm. Regular mock drills are conducted as part of the emergency preparedness plan, with specific emergency scenarios identified to ensure employees are equipped to respond swiftly and effectively.

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

The well-being of its people is integral to the success of BirlaNu's employer brand and its vision for the future. The Company has developed a robust system to monitor employees' overall health, addressing both occupational and non-occupational illnesses. Employee health is prioritized from the pre-employment medical check-up and continues throughout their tenure, extending to a year post-retirement from the Company. Regular medical check-ups are provided to all employees, along with personalised health education and counselling sessions. Each plant location has tie-ups with local hospitals nearby, which offer access to discounted healthcare services for BirlaNu's employees and workers.

Further, in compliance with regulatory requirements, the Company has conducted asbestos-related health check-ups. State-specific Standard Operating Procedures (SOPs) are in place for periodic health check-ups, which include half-yearly pulmonary function tests (PFT) and X-rays every three years. Retired permanent workers are also contacted every three years to encourage follow-up X-ray examinations, ensuring ongoing health monitoring.

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

Safety Incident/ Number	Category*	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million person hours worked)	Employees	-	-
	Workers	0.45	0.45
Total recordable work-related injuries	Employees	-	-
	Workers	5	5
No. of fatalities	Employees	-	-
	Workers	-	-
High-consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

*Including contract workforce

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

Health and Safety at the workplace is a focus for BirlaNu and is regularly reviewed by the executive leadership. The Company has implemented a formal program that outlines management and employee responsibilities to maintain a safe working environment. The program includes policies and procedures for identifying hazards, assessing risks, implementing control measures, and providing employee training and education.

- ▶ Risk Management- The Company conducts regular risk assessments to identify potential hazards, evaluate associated risks, and implement control measures to mitigate those risks. Depending on the risk score, engineering controls such as ventilation systems, guardrails, machine guards, and interlocks are implemented to eliminate or reduce exposure to hazards. Additionally, the workplace is regularly inspected to evaluate hazards and the effectiveness of control measures and ensure compliance with relevant regulations and standards.
- ▶ The Company conducts monthly Rewards & Recognition programs to acknowledge best practices in health and safety. In addition, to ensure adherence and accountability, penalties are applied to EHS violators, reinforcing a strong commitment to compliance and safety.
- ▶ The Company also leverages technology to enhance safety by installing AI cameras in high-risk areas to monitor danger zones in real-time, automatically identifying potential hazards and providing alerts. In roles where manual intervention is not feasible, these AI cameras offer continuous monitoring to mitigate risks.
- ▶ Continuous Improvement: Kaizen-based principles have been implemented to drive continuous improvement in EHS protocols, with 90 EHS Kaizens successfully executed and incorporated into regular systems.
- ▶ Focused Awareness Programs: Starting in November, the Company started organizing Fiber Day to ensure proper handling of fibre in the specified area to reinforce safe practices. In addition, Health & Safety Week is celebrated annually from March 4th to March 10th, featuring activities such as PPE displays, infographic drawings, and quiz competitions to engage employees.
- ▶ Training and Education: Employees receive ongoing training on safe work practices, hazard identification, and proper PPE usage (e.g., hard hats, safety goggles, respirators, gloves and safety shoes). Over 25,740 hours of training till March 2025 and a 100% EHS Induction rate for new employees have been conducted across locations to ensure comprehensive safety knowledge. A 2-day workshop on EHS and Safety was held for leadership teams to strengthen their knowledge and commitment to safety. In addition, third-party safety training is conducted regularly on PPE usage and factory safety procedures to ensure adherence to best practices.
- ▶ CAPA Deployment: The accidental CAPA system is implemented across all SBUs, to address safety incidents and risks. The Company achieved a greater than 80% closure rate, demonstrating the Company's commitment to continuous safety improvements and incident prevention.
- ▶ Mock Drills and Emergency Preparedness: 26 mock drills were conducted to assess the readiness and competency of the Emergency Response Team (ERT) and First Aid teams in effectively managing emergencies.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working conditions	Nil	Nil	NA	Nil	Nil	NA
Health and Safety	Nil	Nil	NA	Nil	Nil	NA

14. Assessments for the year:

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

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

Based on a near miss, the Company implemented a work permit compliance check to minimize the risk of accidents. This has been implemented across all plants and Strategic Business Units (SBUs) and is monitored regularly. The Company achieved an average of 94% compliance across all plants. Additionally, the team took appropriate steps to fine-tune processes, including implementing a daily work permit system, assigning supervisors for higher-risk tasks, and enhancing worker awareness of EHS protocols to improve safety. In response to another incident at the Faridabad Sheet Plant, the height of pulp storage was reduced, and a "work permit" discussion forum was created for real-time communication. Also, CAPA measures, including stricter monitoring of storage areas and enforcement of safety policies, have been deployed across plants to ensure ongoing safety improvements and prevent the recurrence of similar incidents.

Leadership Indicators:

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

BirlaNu's permanent employees are covered under Term Life Insurance at no additional cost. Under this, in the unfortunate event of an employee's demise during their employment, the nominee will receive an amount equivalent to "40 times the last drawn monthly basic salary of the deceased employee". In addition, workers are also covered under the ESIC Act. For FY25, there was one reported death case, and ₹ 8,39,286/- was paid as compensation.

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

Contractual workforce service providers are routinely assessed to verify compliance with statutory obligations, including PF, Gratuity, Insurance, Taxes, and related dues. Additionally, approval of the current month's billing is contingent upon certification from the respective unit HR, confirming that all statutory payments for the previous month have been duly met. In addition, all contracts with the Company's value chain partners specify their obligations towards the payment of "Taxes & Duties", "Compliance with Laws", "Compliance with Statutory Obligations", "Indemnification", "Audit Provisions", etc. These bind the value chain partners to ensure the timely and complete payment of statutory dues.

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

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

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

BirlaNu currently does not have a structured program to provide transition assistance to retiring employees. However, health insurance coverage is extended to retired employees and their families (spouse and two dependent children), for two years following retirement.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	3.5%
Working conditions	

6. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from assessments of health and safety practices and working conditions of value chain partners:

The Company has reviewed and revised its work permit system and enhanced awareness and training sessions for its contractual workers in line with enhanced health and safety protocols. These are also a result of horizontal deployment of practices based on the ISO 45001 certifications.

4

PRINCIPLE:



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.

BirlaNu is dedicated to maintaining the highest standards of transparency, accountability, and ethical conduct in its management of stakeholder relationships across its operations. The Company categorises stakeholders as any entities, groups, organisations, or communities influenced directly or indirectly by its operations and across its value chain. In the reporting year, the Company reviewed its key stakeholder groups and their prioritisation based on their impact on its value creation and the impact of its business activities on its stakeholders. BirlaNu's key stakeholders and engagement mechanisms are detailed in Principle 4, Essential Indicator 2. Proactive management of stakeholders ensures that the Company has a comprehensive view of potentially conflicting expectations and can be effective and responsive. A better understanding of their needs and feedback enables the Company to adapt its operations and processes while being aligned with its core values and strategic objectives.

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

Stakeholder Group	Whether identified as a vulnerable & marginalized group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisements, Community Meetings, Notice Board, Website), others	Frequency of engagement (Annually/ Half yearly/ Quarterly/ Others-please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Local Communities	Yes	- Community Meetings for need identification - Partnership with local implementation partners	- Need-based - Ongoing	- Need and impact on Society at large - Selection of CSR Projects - Implementation Partners - Alignment of CSR projects with BirlaNu's strategy - Project outcome and impact - Healthcare and wellbeing - Education and related infrastructure - Community development
Employees and Workers	No	- Employee Experience Survey - Townhall - HRMS - Human Resources portal - CHRO Hub - Emails from Employee Communication - Business Meetings	- Annual - Quarterly - Monthly - Ongoing	- Company's vision, mission and values - Business performance updates - Training and capability building - Aspects of employee well-being - Performance management and career development - Employee engagement activities
Customers	No	- Exhibitions and events - Website and social media - Distributor/ Retailer/ Direct Customer/ Achievers Meet - Customer plant visits - Trade body membership - Information on packaging - Customer Contact Center	Ongoing	- Customer surveys & complaints management - Product features and benefits - Product quality and availability feedback - Timeliness of customer support - Satisfaction with after-sales service - Responsible guidelines/ manufacturing - Awareness and initiatives for climate change
Suppliers and Partners	No	- Procurement channels - Suppliers/ traders/ manufacturers' visits - Product workshops - Seminars	Ongoing	- Quality, Price - Timely delivery and payments - Transparency - New product introduction - New business opportunity - Jointly working on product quality enhancement - Sustainable procurement practices
Government and Regulatory Authorities	No	- Compliance reports - Industry forums - Statutory meetings	Ongoing	- Statutory environmental, social and governance compliance - Compliance-related requirements, such as filing periodic returns, reports, payment of taxes, etc.
Shareholders and Investors	No	- Annual General Meeting - Investor conferences/ calls/ meetings - Investor communications/ press releases/ - Relevant advertisements - Stock Exchange Intimations	Ongoing	- Governance and financial performance - Business updates - Growth plans and product pipeline

Stakeholder Group	Whether identified as a vulnerable & marginalized group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisements, Community Meetings, Notice Board, Website), others	Frequency of engagement (Annually/ Half yearly/ Quarterly/ Others-please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Dealers & Distributors	No	▶ Dealer conferences ▶ Regional meetings ▶ Email communications ▶ Training workshops ▶ Sales reports ▶ Product catalogues and price lists ▶ Promotional materials ▶ Social media updates ▶ Direct sales calls ▶ Dealer Management System	▶ Monthly, ▶ Quarterly ▶ Ongoing	▶ Sales performance and targets ▶ Product availability and quality, ▶ Pricing and promotions ▶ Marketing support and materials ▶ Training and education on product features ▶ Customer preferences and market trends ▶ Resolving issues or concerns regarding deliveries or payments ▶ Collaboration on marketing campaigns and promotions
Influences and Applicators	No	▶ One-on-one meetings ▶ Events, exhibitions and expos ▶ Digital media ▶ Training workshops ▶ Product catalogues ▶ Direct sales calls ▶ Training and awareness workshop ▶ App for coupons	▶ Ongoing	▶ Awareness of the Company and Products Profile ▶ Business Collaboration and Value Addition ▶ Training and education on product features ▶ Customer preferences and market trends ▶ Collaboration on marketing campaigns and promotions
Bankers	No	▶ In-person meetings/ visits	▶ On need basis	▶ Transparent financial transactions ▶ Timely repayment of debt
Industry Associations	No	▶ Emails and letters ▶ Meetings and seminars ▶ Representations ▶ Conferences	▶ Annually ▶ Half-yearly ▶ Quarterly ▶ As and when required	▶ Policy matters and initiatives ▶ Broader policy development and consensus-building process

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 has delegated the responsibility of stakeholder consultation on environmental and social topics to the Executive Leadership of BirlaNu. Functional leaders have a structured engagement mechanism as discussed in Principle 4, Essential Indicator 2 (above). These ongoing engagements, actions taken and implications for the business are periodically reviewed by the Board through the Board Familiarization Programmes (please refer Principle 1, Essential Indicator 1). Investor and Shareholder concerns are presented to the Stakeholders' Relationship Committee while the CSR Committee reviews inputs received from its communities. These committees and Board Familiarization Programmes provide a critical forum for ensuring that the Board takes cognizance of diverse stakeholder perspectives and concerns during decisions related to economic, environmental, and social impacts.

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 the policies and activities of the entity.

Yes, Stakeholder consultation is a key process for identifying both the environmental and social needs of the stakeholders. Employee feedback and input are gathered through BirlaNu's engagement platforms, which inform the development of new initiatives and policies.

For example, based on employee feedback, BirlaNu has introduced optional holidays for both office and field-based employees, providing the option to use Advance PL in case of medical exigencies, increased the limit for paternity leave, and introduced bereavement leave. Similarly, customer feedback is crucial in guiding the R&D team to develop new products and enhance existing ones. The implementation of health and safety continuous improvement programs (Kaizen) has led to the successful completion and horizontal deployment of several initiatives. On the basis of feedback from its influencers, the Company has launched a digital loyalty program to smoothen the process for coupon redemptions and other activities thereby building stronger engagement with this key stakeholder group.

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

BirlaNu actively engages with vulnerable and marginalized communities near its plant operations to understand their needs and address them, demonstrating its strong commitment to social responsibility. Through structured initiatives, the Company ensures community voices are heard and incorporated into decision-making, leading to improved access to education, healthcare, and livelihood opportunities. One such initiative is the “Rural Mental Health Program” in Odisha, Telangana, and Andhra Pradesh, which aims to enhance quality of life by raising mental health awareness, providing free psychiatric consultations and treatment, and supporting those with mental illnesses. All of BirlaNu’s CSR activities are similarly tailored to the needs of the communities surrounding the operational facilities of the Company.

5

PRINCIPLE:



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 2024-25			FY 2023-24		
	Total (A)	No. of employees /workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	1,174	1,174	100%	1,199	1,199	100%
Other than permanent	63	63	100%	45	45	100%
Total	1,237	1,237	100%	1,244	1,244	100%
Workers						
Permanent	641	641	100%	640	640	100%
Other than permanent	4,191	4,191	100%	4,263	4,263	100%
Total	4,832	4,832	100%	4,903	4,903	100%

Note: Human Rights Training includes POSH and Employee Code of Conduct among others

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

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	1,126	-	-	1,126	100%	1,143	-	-	1,143	100%
Female	48	-	-	48	100%	56	-	-	56	100%
Others	-	-	-	-	-	-	-	-	-	-
Total	1,174	-	-	1,174	100%	1,199	-	-	1,199	100%
Other than Permanent										
Male	61	-	-	61	100%	43	-	-	43	100%
Female	2	-	-	2	100%	2	-	-	2	100%
Others	-	-	-	-	-	-	-	-	-	-
Total	63	-	-	63	100%	45	-	-	45	100%
Workers										
Permanent										
Male	641	-	-	641	100%	640	-	-	640	100%
Female	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-
Total	641	-	-	641	100%	640	-	-	640	100%
Other than Permanent										
Male	4,149	3,964	96%	185	4%	4,223	4,223	100%	-	-
Female	42	42	100%	-	-	40	40	100%	-	-
Others	-	-	-	-	-	-	-	-	-	-
Total	4,191	4,006	95.59%	185	0.02%	4,263	4,263	100%	-	-

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

a. Median Remuneration/Wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of the respective category (Amount in Lakh)	Number	Median remuneration/ salary/ wages of respective category (Amount in Lakh)
Board of Directors (BoD)*	5	4.60	2	4.60
Key Managerial Personnel**	2	497.63	1	60.19
Employees other than BoD and KMP	1124	7.88	47	8.50
Workers (Permanent)*	641	4.07	-	-

*Includes only Non-executive Directors. The Non-executive Directors of the Company are entitled to sitting fees and commission as per the statutory provisions. The details of the remuneration of Non-executive Directors are provided in the Corporate Governance Report. Sitting fees are paid based on the number of meetings attended by a Non-executive Director and hence not considered for the calculation of median remuneration.

**KMPs include the Managing Director & CEO, Chief Financial Officer and Company Secretary of the Company.

Note: Annualised salaries of KMPs/Employees/Workers as of March 31, 2025, have been considered for calculation of median remuneration.

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

	FY 2024-25	FY 2023-24
Gross wages paid to females (Gross wages paid to females as % of total wages)	4.17%	3.85%*

Note: The data includes all permanent and non-permanent employees and workers and the women workforce within them.

*Figures for FY23-24 have been restated based on reclassified and recategorized as per guidance from the Industry Standards Note on BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024)

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)

Human rights impacts and issues relating to the Company are addressed comprehensively through various internal and external platforms. The Chief HR Officer (CHRO) is the focal point (individual) responsible for addressing human rights impacts. The POSH Committee also plays a critical role in addressing and preventing instances of sexual harassment within the workplace.

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

The Company has established a dedicated portal for Grievance Management, where all human rights grievances are evaluated by a cross-functional team including the CHRO, Legal Head, and Internal Audit Head. These grievances are investigated, and necessary actions are implemented. Moreover, a dedicated email address for POSH-related matters is provided, which is directly managed by the Chairperson of the POSH Internal Committee.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	NA	NA	-	NA	NA
Discrimination at workplace	-	NA	NA	-	NA	NA
Child Labour	-	NA	NA	-	NA	NA
Forced Labour/ Involuntary Labour	-	NA	NA	-	NA	NA
Wages	-	NA	NA	-	NA	NA
Other human-rights related issues	-	NA	NA	-	NA	NA

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

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

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

The mechanisms outlined in the Whistle Blower Policy and Sexual Harassment at Workplace Policy are designed to protect the interests of complainants in cases of discrimination and harassment. BirlaNu upholds a strict non-retaliation policy, ensuring confidentiality to safeguard the complainant's identity, and providing clear channels for reporting any retaliatory actions. Any individual that is found to be targeting a complainant will face disciplinary action. Together, these measures create a supportive and secure environment, allowing individuals to raise concerns without fear of retaliation.

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

The Company's commitment to human rights extends to the workforce, contractors, and suppliers. All business agreements and contracts have clauses on human rights compliance. This includes legal compliance, and prohibition of harmful practices like child labour, forced labour, and discrimination.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100% assessed, no discrepancy found.
Forced/involuntary labour	100% assessed, no discrepancy found.
Sexual harassment	100% assessed, no discrepancy found.
Discrimination at workplace	100% assessed, no discrepancy found.
Wages	100% assessed, no discrepancy found.
Others – please specify	Not Applicable

Note: BirlaNu's Internal Auditors conduct assessments as per their audit schedule. Assessments are also periodically conducted by the respective Government authorities.

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

No specific risks, concerns, or instances related to the assessments in Question 10 were noted during the reporting year. As a proactive measure, BirlaNu ensures awareness and e-learning sessions regularly to educate all employees and workers on the subject through its Code of Conduct training.

Leadership Indicators:

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

BirlaNu has not received any grievances/complaints on human rights issues. Hence, no business modifications are required.

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

No Human Rights due diligence was conducted in the reporting year FY25.

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?

All BirlaNu offices and administrative offices at manufacturing plants are equipped with the necessary infrastructure to support employees and visitors with disabilities, as discussed in Principle 3, Essential Indicator 3.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	3.5%
Discrimination at workplace	3.5%
Child Labour	3.5%
Forced Labour/Involuntary Labour	3.5%
Wages	3.5%
Others – Nil	Not Applicable

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

None.

6

PRINCIPLE:



Businesses should respect and make efforts to protect and restore the environment

Essential Indicators:

Note: IMF USD-INR PPP data for FY25 at 20.66 has been used for FY24 and FY25 as per guidance from the Industry Standards Note on BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024). PPP based figures throughout Principle 6 have been revised accordingly.

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

Parameter	FY 2024-25	FY 2023-24
From renewable sources		
Total electricity consumption (A)	16,792.79	17,088.66
Total fuel consumption (B)	3,79,510.74	4,01,996.20
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	3,96,303.53	4,19,084.85
From non-renewable sources		
Total electricity consumption (D)	2,66,903.46	2,68,666.24
Total fuel consumption (E)	1,88,765.35	2,21,314.06
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	4,55,668.81	4,89,980.30
Total energy consumed (A+B+C+D+E+F)	8,51,972.35	9,09,065.15
Energy intensity per rupee of turnover GJ/Rupee (Total energy consumed / Revenue from operations)	3.69x10 ⁻⁰⁵	4.07x10 ⁻⁰⁵
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) GJ/USD (Total energy consumed / Revenue from operations adjusted for PPP)	7.62x10 ⁻⁰⁴	8.42x10 ⁻⁰⁵
Energy intensity in terms of physical Output	Not Applicable	Not Applicable
Energy intensity (optional) – the relevant metric may be selected by the entity.	Not Applicable	Not Applicable

Energy calculations are limited to the manufacturing operations of the Company and do not include electricity consumption at offices, depots or any Company vehicles. Revenue considered for intensity calculation is Revenue from Operations. A total of 69,53,626 KWh of Wind Energy has been produced by BirlaNu windmills, which have been provided to the grid. This has not been considered as part of renewable energy consumer.

Energy calculations are based on factors and equations from WRI's GHG Protocol, EPA.Gov, DEFRA and the 2016 IPCC Protocol. Biomass calorific values are based on sample data. Renewable sources include capex solar energy generated, wind energy, and Biomass (de-oiled cashew-nut shell, briquettes, rice husk) used in boilers, and firewood for the canteen. Non-renewable sources include grid electricity for plants, diesel for DG sets and material handling equipment, coal, PNG and LPG (for process use and, in the canteens).

*Note: FY24 data for Energy has been restated and corrected based on recategorization.

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

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

No, BirlaNu does not have any of its plants identified as Designated Consumers ("DCs") under the Performance, Achieve, and Trade ("PAT") Scheme.

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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilo litres)		
(i) Surface water	-	-
(ii) Ground water	9,77,895.94	8,86,757.52
(iii) Third party water	23,639.38	15,532.73
(iv) Seawater / desalinated water	-	-
(v) Others – Bottled Water	1,071.98	434.14
Total volume of water withdrawal (in kilo litres) (i + ii + iii + iv + v)	10,02,607.30	9,02,724.39
Total volume of water consumption (in kilo litres)	9,90,042.04	8,95,051.65
Water intensity per rupee of turnover (kL / INR)	4.29 x 10 ⁻⁰⁵	4.01 x 10 ⁻⁰⁵
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) kL/USD PPP (Total water consumption / Revenue from operations adjusted for PPP)	8.85 x 10 ⁻⁰⁴	8.29 x 10 ⁻⁰⁴
Water intensity in terms of physical Output		
Water intensity (optional)	Not Applicable	Not Applicable
– the relevant metric may be selected by the entity		

Revenue considered for intensity calculation is Revenue from Operations. FY 2023-24 consumption data is restated due to regrouping of treated water recycled and used in garden into consumption since it is recycled within the fence.

Third-party water includes water purchased from water tankers and municipal water.

For FY 2023-24, 47,424.45 KL of water and in FY 2024-25, 62,034 KL of water has been treated and recycled for gardening and has been included in the total water consumption volume.

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

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Ground water		
- No treatment	-	-
- With treatment – soak pit	12,565.27	7,672.75
(iii) To Sea water		
- No treatment	-	-
- With treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – ETP/STP	-	-
Total water discharged (in kilolitres)	12,565.27	7,672.75

The Company is in the process of operationalizing water telemetry for accurate measurement of discharge and STP. In some of the plants, water discharge figures are estimated for FY25 and FY24. As a Zero Liquid Discharge (ZLD) facility, all discharged water is treated and used entirely within our premises. In FY25, 43,371.13 kl of water was treated in ETP and STP and used for gardening while the corresponding value for FY24 was 47,424.40 kl.

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

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

BirlaNu has made substantial investments to achieve Zero Liquid Discharge (ZLD) across all its plants. None of the manufacturing processes across plants generate any process effluents. Only domestic wastewater is generated from toilets and the canteen, which is treated, and the treated water is utilized for the irrigation of the green belt. This helps ensure no water is discharged, with no liquid waste released onto land or into water bodies. In addition, BirlaNu has invested in digital monitoring systems using water flowmeters with Telemetry for efficient monitoring and reducing water wastage. The Company has also expanded rainwater storage across various plant locations in India. For more details, please check Principle 6 of Leadership Indicators Question 4.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx	Tonnes	140.38	113.69
SOx	Tonnes	16.49	20.11
Particulate matter (PM)	Tonnes	33.87	17.44
Persistent organic pollutants (POP)	Tonnes	Not Applicable	Not Applicable
Volatile organic compounds (VOC)	Tonnes	Not Applicable	Not Applicable
Hazardous air pollutants (HAP)	Tonnes	Not Applicable	Not Applicable
Others—please specify	Tonnes	Not Applicable	Not Applicable

The emissions are recorded based on quarterly measurements of the DG sets and the boiler stacks and the Company monitors other air emissions for SOx, NOx, and Particulate Matter (PM10 and PM2.5). POP, VOC, and HAP as described above are not material for our operations and hence are not monitored. As a practice, BirlaNu ensures that all air pollution parameters are within the permissible limits and compliant with the prevalent norms prescribed by the regional Pollution Control Boards, indicating efficient management of industrial operations and stringent air pollution control processes.

Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency. (Y/N) If yes, the name of the external agency. No, however, periodic audits are conducted by independent, authorized 3rd party agencies and accordingly Pollution Control Board compliance reports are provided.

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	17,946.34	21,061.77
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	50,891.25	50,331.45
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent per Rupee of Turnover	2.98x10 ⁻⁰⁶	3.20x10 ⁻⁰⁶
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent per USD adjusted for PPP of Turnover	6.16 x10 ⁻⁰⁵	6.61 x10 ⁻⁰⁵
Total Scope 1 and Scope 2 emission intensity in terms of physical output		Not Applicable	Not Applicable
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		Not Applicable	Not Applicable

Revenue considered for intensity calculation is revenue from operations. GHG emissions calculations are limited to the manufacturing operations of the Company and do not include electricity consumption at offices, depots or any Company vehicles. Fugitive emissions, including refrigerants, fire suppressants and small ad-hoc use gases, have not been included. These are minor in quantity and will not have a material impact on the GHG Emission values.

Scope 1 GHG Emissions: Based on factors and equations from WRI's GHG Protocol, EPA.Gov, DEFRA and IPCC's fifth assessment report. Fuels for Stationary Combustion (2006 IPCC guidelines) include diesel for DG sets, coal, PNG, and LPG. Mobile Combustion includes Diesel consumed in forklifts and material handling equipment. CH₄ and N₂O emission by biomass, i.e., de-oiled cashew nutshell, briquette, rice husk, and firewood, is accounted for. Biogenic emissions released from the use of Biomass for FY 2024-25 are 40,124.50 tCO₂, while those of FY 2023-24 are 42,329.56 tCO₂.

Scope 2 GHG Emissions: Based on the Grid Electricity EF - Central Electricity Authority, Govt. of India, CO₂ baseline database for Indian Power Sector, Version 20, December 2024 at the aggregate level (With RE). Renewable Energy (Wind Energy) which is directly provided to the grid has been reduced from the Scope 2 emissions.

**Note: FY24 data for Scope 2 emissions has been restated and corrected.*

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

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

Being a future-focused organisation, BirlaNu recognises Climate Change and GHG Emissions as a material ESG risk, which also aligns with the Govt of India's Nationally Determined Contribution (NDCs) towards GHG emission reduction. The Company has taken quantified goals to help drive this focus. The manufacturing operations of BirlaNu's plants are taking focused programs for improving the renewable energy mix, use of biomass, and energy efficiency. The Company has undertaken the initiative to assess opportunities to enhance solar energy across its plants. A number of energy saving initiatives have been implemented including use of VFD's, motor management through optimizing power, air compression management among others. There is a significant focus on manufacturing excellence to minimize waste and improve yield which have an impact on energy consumption and GHG impact of waste disposal.

Given BirlaNu's focus on improving the environmental impacts of its business, the Company ensures a minimum of 33% of the land in its plants is dedicated to the green belt. In some of the Company locations including Faridabad, the green cover is significantly greater which would effectively help offset its GHG emissions. For more details, please refer to Annexure VI of the Board's Report.

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

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1,023.28	2,107.30
E-waste (B)	13.03	12.41
Bio-medical waste (C)	0.01	1.64
Construction and demolition waste (D)	2,686.48	112.00
Battery waste (E)	1.38	14.56
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	12,749.62	13,324.42
Used Oil	5.15	6.18
Asbestos Cement trimming sheets (Discarded sheets)	10,962.47	12,359.70
Process sludge containing asbestos fibre	1,782.00	958.54
Other Non-hazardous waste generated (H).		
Please specify, if any	68,090.31	56,333.00
Total (A+B + C + D + E + F + G + H)	84,564.11	71,905.33
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations) MT/Rupee	3.66 x10 ⁻⁰⁶	3.22 x10 ⁻⁰⁶
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) MT/USD PPP	7.56 x10 ⁻⁰⁵	6.66 x10 ⁻⁰⁵
Waste intensity in terms of physical output		
Waste intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	Not Applicable

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

Category of waste		
(i) Recycled	10,409.92	38,175.87
(ii) Re-used	3,963.25	7,566.64
(iii) Other recovery operations	3,511.56	8,036.48
Total	17,884.73	53,778.99

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

Category of waste		
(i) Incineration	0.01	1.64
(ii) Landfilling	66,679.35	18,124.70
(iii) Other disposal operations	-	-
Total	66,679.37	18,126.34

Non-hazardous waste generated includes metal and wood scrap, process waste, and garbage (including food waste). Recycled waste consists of non-hazardous waste materials including metal and wood waste, plastic scraps, tyre waste, and MS barrels by an authorised waste recycler as well as composted wet waste. Any asbestos-based dry waste that cannot be recycled is transferred annually to TSDF (Treatment, Storage, Disposal Facility). Incineration is done for biomedical waste per the Hazardous Waste Management Rules. Landfilling involves the disposal of boiler ash, broken powder blocks, process sludge containing non-asbestos fibre, and non-asbestos discarded sheets. The Company endeavours that the majority of landfills are directed toward the reclamation of land by the communities surrounding its manufacturing facilities. However, the rest is handled by an authorised waste disposal Company. There has been one-time disposal of Construction and Demolition waste and other non-recyclable waste to landfill for some of our plants.

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

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

BirlaNu is committed to its goal of environmental responsibility which is executed through a detailed waste management strategy. Hazardous and non-hazardous waste generated at all locations is collected and segregated according to its characteristics, in line with the Waste Management Rules for specific types of waste.

Hazardous waste is sent to PCB-authorized vendors for safe disposal, in compliance with regulatory norms. Any asbestos waste deemed unsuitable for reuse is disposed of at a Treatment, Storage, and Disposal Facility (TSDF), ensuring safe and environmentally sound management. Dry waste, which may contain asbestos or used lubricant oil, is meticulously handled with advanced dust collection systems and strict safety protocols. For non-hazardous waste such as metal, wood, and MS drums, the Company has mapped various waste streams and ensures appropriate storage. This waste is then sold to authorized dealers for recycling, repurposing, or proper disposal.

Additionally, BirlaNu adopts circular economy and 5R principles, prioritizing waste reduction and resource efficiency. The Company incorporates alternative materials from thermal power plants and steel production units into its manufacturing processes. All discarded or defective products, including pipes, boards, panels, and sheets, are grounded and converted into Dry Waste Recycle (DWR) wherever applicable and reused as input material in manufacturing. Furthermore, synthetic packaging materials wherever possible have been replaced with sustainable alternatives to foster a culture of reuse and recycling.

The Company ensures that all relevant regulations, protocols and processes enforcing strict safety, handling, and disposal of asbestos fibre are followed to prevent exposure. In addition, it continues to invest its R&D efforts towards reducing asbestos in its products. No other hazardous or toxic chemicals are used in our manufacturing processes.

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

S.No.	Location of operations/office	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and Corrective action taken, if any.
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The Company does not have operations or offices located in ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones, etc. Therefore, environmental approvals or clearances specific to these areas do not apply to BirlaNu's operations.

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Weblink
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No environmental impact assessments of projects undertaken have been conducted in the current financial year.

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, and Environment Protection Act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

S.No.	Specify the law/ regulation/ guidelines which was not complied with	Provide details of the non-compliance	Any fines/ penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
The Company is compliant with all applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, and the Environment Protection Act, along with the associated rules. No non-compliance has been reported or observed by any regulatory authority.				

Leadership Indicators:

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

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

- Name of the area: Only the Company's Faridabad plant has been categorized within a Water Stress Area (Over Exploited) as per the Ground Water Resource Assessment 2024 carried out by the Central Ground Water Board (CGWB)
- Nature of operations: Manufacturing of Roofing Sheets, Walls and Pipes
- Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilo litres)		
(i) Surface water	-	-
(ii) Ground water	99,696.08	61,680.00
(iii) Third party water	14,593.38	5,702.70
(iv) Sea water / desalinated water	-	-
(v) Others – Bottled Water	1,048.92	394.20
Total volume of water withdrawal (in kilo litres) (i + ii + iii + iv + v)	1,15,338.38	67,776.90
Total volume of water consumption (in kilo litres)	1,12,062.00	67,776.90
Water intensity per rupee of turnover (kL / INR)*		
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		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	-	-
- With treatment – soak pit	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – ETP/STP	-	-
Total water discharged (in kilo litres)	-	-

#Faridabad is the only manufacturing location of the Company which is in a water-stressed area. In FY25, 3,276.00 kl of water was treated in ETP and STP and used for gardening while the corresponding value for FY24 was 5,180.15 kl.

*BirlaNu does not currently report revenue by facility. Faridabad facility operates multiple plants across product categories and hence, the Company cannot calculate the water intensity per rupee of turnover.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: Not applicable

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	MTs of CO ₂ equivalent	The Company has not initiated the process for inventorying its Scope 3 emissions	
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency. (Y/N) If yes, the name of the external agency. Not Applicable

3. With respect to the ecologically sensitive areas reported in Question 11 of Essential Indicators above, provide details of the significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities:

Not Applicable, as the Company does not have operations in ecologically sensitive areas.

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 the outcome of such initiatives, as per the following format:

S.No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1.	Motor management across locations	Optimized management of motors across the process line by changing motors, improving efficiency across different locations, resulting in reduced power consumption and enhanced operational performance.	The impact of the capital expenditure (Capex) has been partially realized in FY25, with full realization expected from FY26 onwards. The focus has been on identifying opportunities through Capex and operational benefits.
2.	Optimized agitation for power, ash reduction	Reduced fly ash generation and more efficient handling contribute to lower power consumption and reduced ash disposal.	Reducing the dependency on fly ash, avoid landfilling & improve resource efficiency.
3.	Optimization of air and fan efficiency.	Reduced leakages and optimized air pressure in the operational process	Minimizing air leakages and optimizing air pressure reduces power consumption, lowers operating costs, and enhances equipment longevity.
4.	Air quality improvement	Installed Dust Collector system for Cement and Fly Ash	Improving air quality, reducing health risks, enhancing equipment efficiency and lowering costs
5.	Enhanced the current roof rainwater harvesting systems	Implemented additional groundwater recharge wells, employed piezometers with a telemetry system as per CGWA norms to track groundwater withdrawal, and installed digital water flow meters to monitor consumption patterns.	Maximization of rainwater collection to recharge groundwater, reduce leakages and wastage.
6.	Waste water Management	Installation and upgrading of the STP, coupled with digitization to enable the use of treated water for the green belt. Soil Biotechnology (SBT)-based STPs have been installed at some locations.	Better water usage, effective distribution of treated wastewater, and remote monitoring. No sludge generation, low maintenance and power, no odour issues, and easy operation.
7.	Increased use of industrial waste for cementitious products	Increased usage of pond ash and Slags	Minimize reliance on fly ash, prevent landfilling, and enhance resource efficiency.

S.No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
8.	Asbestos reduction	Therawmaterialmixwasadjustedtomaintain the required product characteristics while reducing the proportion of asbestos.	Reduction of asbestos in the raw material mix.
9.	Automation of manufacturing processes for AAC blocks	Optimized recipe and waste reduction, in turn it helps reduce RM consumption and wastage (process losses).	Wastage controlled below 5%.

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

BirlaNu integrates Business Continuity and Disaster Management into its Enterprise Risk Management framework with an ambition to minimize downtime and maintain uninterrupted operations. Fire drills and emergency preparedness exercises are routinely conducted for office staff, while Emergency Response Teams (ERT) undergo rigorous training in firefighting, rescue operations, and first aid. Semi-annual mock drills assess their effectiveness, ensuring swift and efficient crisis response. Tailored onsite emergency protocols equip ERT teams to handle emergencies within and beyond company premises, strengthening BirlaNu's overall crisis management capabilities.

To safeguard IT infrastructure, critical data is safeguarded with immutable storage at a secondary location, protecting against cyber threats and accidental loss. To further enhance resilience, the Company is exploring cloud-based disaster recovery solutions on a leading cloud service platform, enabling secure and rapid recovery when needed. BirlaNu's IT security measures are aligned with ISO 27001 certification requirements, reinforcing the integrity and reliability of its digital infrastructure.

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?

Most of the Company's tier-I suppliers have implemented sustainable practices related to environmental compliance and impacts. Asbestos fibre is sourced as per prevailing regulatory norms and following industry best practices. Appropriate training as well as health and safety measures are undertaken throughout the value chain. None of BirlaNu's products or downstream operations have negative environmental impacts beyond disposal at the end of life.

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

Not Applicable – please refer Question 6 above.

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

(a) By the listed entity: None

(b) By the top ten (in terms of value of purchases and sales, respectively) value chain partners: Currently not available.

7

PRINCIPLE:



Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators:

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

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	The Fibre Cement Product Manufacturer's Association (FCPMA)	National
2.	Confederation of Indian Industry (CII)	National
3.	The Federation of Telangana Chambers of Commerce and Industry (FTCCI)	State
4.	Faridabad Industries Association	State
5.	Balasore Chamber of Industries	State
6.	Haryana Environmental Management	State
7.	Green Rating for Integrated Habitat Assessment (GRIHA)	National
8.	Indian Green Building Council (IGBC)	National
9.	Indian Plumbing Association (IPA)	National
10.	Indian Plumbing Skills Council (IPSC)	National

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

Name of authority	Brief of the case	Corrective action taken
None		

Leadership Indicators:

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

S.No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
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BirlaNu does not engage in direct public or regulatory policy advocacy with the government. However, it actively participates in various industry and trade bodies, including those where it is a founding member, as outlined under Principle 7, Essential Indicator 1(b). Through these platforms, the Company shares its expertise and perspectives on key industry matters. When approached by policymakers, BirlaNu is open to contributing insights to help shape policy frameworks, particularly in areas relevant to its operations and their broader societal impact.

8

PRINCIPLE:



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:

None of the projects of the Company had any stipulation to conduct a Social Impact Assessment (SIA) during the reporting period.

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

No Rehabilitation and Resettlement is ongoing or required for any of BirlaNu's projects.

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

BirlaNu works closely with complainants to resolve community complaints through open dialogue. Complaints can be submitted verbally or in writing, with dedicated email addresses info@birlanu.com and cs@birlanu.com or through our "Contact Us" webpage. Upon receiving a complaint, appropriate company officials are designated to investigate and address the grievance. If needed, grievances are escalated to Senior Management for further review and resolution.

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

	FY 2024-25	FY 2023-24*
Directly sourced from MSMEs/ small producers	16.54%	13.02%
Directly from within India	77.97%	73.56%

*Figures for FY23-24 have been restated based on Value of Purchase data being reclassified and recategorized as per guidance from the Industry Standards Note on BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024)

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

Location	FY 24-25	FY 2023-24*
Rural	40.33%	42.89%
Semi-urban	0.00%	0.00%
Urban	10.74%	10.86%
Metropolitan	48.92%	46.25%

*Figures for FY23-24 have been restated based on reclassification and recategorization of wage data as per guidance from the Industry Standards Note on BRSR Core (SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024)

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):

As the Company was not required to conduct any Social Impact Assessments, this requirement is not applicable.

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

There are no designated aspirational districts around the area of operations of the Company.

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No): No
(b) From which marginalized /vulnerable groups do you procure? Not Applicable
(c) What percentage of total procurement (by value) does it constitute? Not Applicable

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

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

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:

There were no disputes related to intellectual property in the reporting year and no corrective actions were required.

6. Details of beneficiaries of CSR Projects:

S.No.	CSR Project	No. of Persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Healthcare & Wellness (4 Projects)	26,417+	100%
2.	Education & Community Development (7 Projects)	3,463+	100%

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PRINCIPLE:



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:

As a customer-focused organization, BirlaNu incorporates consumer feedback into its research, product development, and distribution strategies. Feedback is also obtained from other stakeholders in the downstream value chain including influencers and applicators. A structured feedback mechanism using digital platforms supported by a centralized customer service cell spans the entire downstream value chain. This handles complaints from end users, channel partners, and influencers. This setup ensures transparent, timely resolution by directing queries to the appropriate internal teams and enabling consistent follow-up.

In addition, the Company's leverages its sales force fostering stronger brand loyalty and long-term partnerships. To deepen engagement, the Company has introduced a digital loyalty and engagement platform tailored for influencers, alongside a Customer Relationship Management (CRM) system and a Sales Force Automation (SFA) tool to improve operational efficiency and enhance the overall customer experience.

Dealer and distributor complaints are categorized into technical/manufacturing, application-related, or logistics issues to ensure accurate resolution routing. These are managed via dedicated dealer portals, with investigations—including site visits when required—initiated promptly. Validated complaints are addressed within 15 days, typically through the issuance of a Credit Note (CN), based on the legitimacy of the claim.

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

	As a percentage of total turnover
Environmental and social parameters relevant to the product	38.23%
Safe and responsible usage	8.88%
Recycling and/or safe disposal	5.38%

Note: The majority of BirlaNu's revenue comes from Roofs and Walls which do not have packaging. The disclosure above is based on the products that have GreenPro and GRIHA Environmental certifications. In addition to the figure disclosed above for "Safe and Responsible Usage", the Company also provides installation manuals and works with applicators, contractors and other intermediaries to ensure safe installation and responsible usage. This translates to a revenue contribution of 59%.

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

	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Data privacy	Nil	NA	NA	Nil	NA	NA
Advertising	Nil	NA	NA	Nil	NA	NA
Cyber-security	Nil	NA	NA	Nil	NA	NA
Delivery of essential services	Nil	NA	NA	Nil	NA	NA
Restrictive Trade Practices	Nil	NA	NA	Nil	NA	NA
Unfair Trade Practices	Nil	NA	NA	Nil	NA	NA
Other	Nil	NA	NA	Nil	NA	NA

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

	Number	Reason for recall
Voluntary recall	Nil	NA
Forced recall	Nil	NA

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

Yes, the Company is committed to maintaining a resilient, secure, and future-ready IT infrastructure. It has established a robust Information Security Management System (ISMS) policy for cybersecurity and data privacy risks, accessible to all employees via the HRMS portal. This policy extends beyond employees to all users accessing BirlaNu's IT infrastructure and resources. To strengthen security, the Company has successfully adopted Zero Trust Network Access (ZTNA), enforcing strict verification protocols for every user and device.

Additionally, a Privileged Access Management (PAM) tool has been deployed alongside continuous threat monitoring tools to enhance access control and security vigilance. The Company ensures its IT infrastructure remains up to date by receiving vulnerability-related information from service providers and implementing necessary protection measures, all certified as per ISO 27001:2013. Employee awareness remains a key priority, with training sessions conducted through the EC-Council Aware platform, IT induction programs for new joiners, and biannual cybersecurity awareness sessions. An annual phishing simulation exercise further reinforces cybersecurity preparedness.

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:

There have not been any complaints related to any of these issues. Based on the Company's monitoring mechanisms, and feedback collection, it proactively undertakes actions to prevent issues from occurring as mentioned for ISMS.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches along-with impact:
- Percentage of data breaches involving personally identifiable information of customers:
- Impact, if any, of the data breaches

There have been no instances of data breaches for FY25.

Leadership Indicators:

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

All product information across product categories is readily available on the Company's website <https://birlanu.com/>. Details of the Company's products and related technical services are also directly disseminated by its field force to its network of dealers, distributors, construction professionals, and channel partners. BirlaNu's sales force has been digitally empowered with a sales force automation platform which is also used to provide product information to dealers, distributors, sub-dealers and retailer. The Company also has a presence on online B2B marketplaces such as IndiaMart, and TradeIndia among others and it continues to evaluate additional channels. The Company also participates in tradeshow, exhibitions, and social media initiatives to apprise both current and prospective customers about its offerings.

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

The product packaging for the Company's Putty and Construction Chemicals contains information on safe and responsible usage. For other categories including roofing and walling solutions, BirlaNu provides information booklets on safety aspects during installation besides training to customers via its distribution partners. The Company also engages directly with influencers and applicators when it provides the required guidance on safe and responsible usage.

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

BirlaNu's activities do not fall within the provisions of the Essential Services Maintenance Act (ESMA). However, the Company proactively shares information about any potential disruptions or discontinuations of its product availability with its customers via its salesforce and other channels of communication.

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 the 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):

BirlaNu ensures compliance with the Bureau of Indian Standards, the Legal Metrology Act, and all other applicable labelling regulations. The Company's product packaging carries additional information on product benefits supplemented with guidance on usage. The Company actively engages with its customers to obtain feedback on various aspects of its product portfolio, loyalty programs, customer engagement, and other operational aspects. Details are mentioned in Principle 4, Essential Indicator 2. The Company also periodically undertakes structured customer satisfaction surveys to compliment the inputs it receives as part of operational interactions, marketing conversations, etc.

For and on behalf of the Board of Directors
For BirlaNu Limited

Akshat Seth

Managing Director & CEO
 DIN: 10039820

Place: New Delhi
 Date: May 17, 2025