

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR)

(pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

Section A: General Disclosures

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity : L27109AP1982PLC003518
2. Name of the Listed Entity : Nelcast Limited
3. Year of incorporation : 1982
4. Registered office address : 34, Industrial Estate, Gudur - 524 101, Tirupati Dt., Andhra Pradesh, India
5. Corporate address : 159, TTK Road, Alwarpet, Chennai - 600 018, Tamil Nadu, India
6. E-mail : nelcast@nelcast.com
7. Telephone : 044 - 24983111
8. Website : www.nelcast.com
9. Financial year for which reporting is being done : 2022-23
10. Name of the Stock Exchange(s) where shares are listed : i. Bombay Stock Exchange Limited
ii. National Stock Exchange of India Limited
11. Paid-up Capital : ₹ 17,40,02,400/-
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. S.K.Sivakumar, Tel: 044-24983111, e-mail: sivakumar@nelcast.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

II. Product & Services

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

S.No.	Description of Main Activity	Description of Business Activity	% of turnover of the entity
1	Manufacturing	Manufacturer of Iron Castings for various application viz., Commercial Vehicles, Tractor, Off-highway, Railways etc	100%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

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

S.No.	Product /Service	NIC Code	% of the total turnover contributed
1	Iron Castings	24319	100%

III. Operations

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

Location	Number of Plants	Number of Offices	Total
National	3	1	4
International	0	0	0

17. Markets served by the entity:

a. Number of Locations

Location	Number
National (No of States)	16
International (No of Countries)	13

b. What is the contribution of exports as a percentage of the total turnover of the entity?: 26%

c. A brief on types of customers: OEMs in the Commercial Vehicle, Tractor, Railways and Off-Highway Vehicle segments spread across India, Europe, North America and Southeast Asia.

IV. Employees

Employees - 18.a. Employees and Workers (including differently abled)

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B.)	% (B/A)	No. (C)	% (C/A)
Employees						
1	Permanent (D)	812	811	99.88%	1	0.12%
2	Other than Permanent (E)	243	243	100.00%	-	-
3	Total Employees (D+E)	1055	1054	99.91%	1	0.09%
Workers						
1	Permanent (F)	318	318	100.00%	-	-
2	Other than Permanent (G)	352	352	100.00%	-	-
3	Total (F+G)	670	670	100.00%	-	-

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

18.b Differently Abled Employees & Workers

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B.)	% (B/A)	No. (C)	% (C/A)
Differently Abled Employees						
1	Permanent (D)	1	1	100%	-	-
2	Other than Permanent (E)	-	-	-	-	-
3	Total Employees (D+E)	1	1	100%	-	-
Differently Abled Workers						
1	Permanent (F)	3	3	100%	-	-
2	Other than Permanent (G)	-	-	-	-	-
3	Total (F+G)	3	3	100%	-	-

19. Participation/Inclusion/Representation of Women

Particulars	Total (A)	No. and percentage of Females	
		No.(B)	% (B/A)
Board of Directors	6	2	33.33%
Key Management Personnel	2	0	0.00%

20. Turnover rate for permanent employees and workers

	Turnover Rate - FY2023			Turnover Rate - FY2022			Turnover Rate - FY2021		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14.13%	0.00%	14.13%	13.81%	0.00%	13.81%	11.65%	0.00%	11.65%
Permanent Workers	8.28%	0.00%	8.28%	6.84%	0.00%	6.84%	3.77%	0.00%	3.77%

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

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

S No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	NC Energy Limited	Subsidiary	93.44%	No

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

VI. CSR Details

22. CSR Details

- (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
- (ii) Turnover (in ₹) : 1258.03 Crores
- (iii) Net worth (in ₹) : 468.40 Crores

VII. Transparency and Disclosures Compliances

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

Stakeholder Group from whom complaint is received	Grievance Redressal Mechanism in Place. Yes/No If yes link	FY2023			FY2022		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Investors (Other than Shareholders)	Yes	0	0	Nil	0	0	Nil
Shareholders	Yes	1	0	Complaint has been resolved	0	0	Nil
Employees & Workers	Yes, separate register is maintained	30	5	Resolved in subsequent FY	145	2	Resolved in subsequent FY
Communities	Yes, separate register is maintained						
Customers	Yes, separate register is maintained						
Value Chain Partners	Yes, separate register is maintained						
Other							
(Please specify)							

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

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

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

SL. No.	Material Issue Identified	Risk / Opportunity	Rational for identifying risk or opportunity	In case of risk approach to adapt or mitigate	The financial implication of risk or opportunity
1	Operational Raw material efficiency	Opportunity	Making more from less is very critical for a manufacturing organization. Our products such as castings are based on material efficiency as our major raw material Steel Scrap. Material efficiency is critical for attain cost effectiveness and sustainability of the business.		Positive Implication
2	Sustainable Business	Risk & Opportunity	As a manufacturing organization, we prioritize sustainability. Trying reducing consumption of resources, reduce emissions and waste	Mitigating sustainability risks involves reducing emissions, promoting renewables, adopting sustainable practices, enhancing efficiency, ensuring equity, and engaging stakeholders for a resilient future.	Positive Implication
3	Shift in consumer preferences for sustainability	Opportunity	Continuous spending on R&D is one of the key for us to develop one-of-its-kind innovative products		Positive Implication
4	Supply chain disruption from extreme geopolitical issues	Risk	It may impact the supply / delivery of materials either from our suppliers / to our customers.	Identification of local suppliers for raw materials will reduce the disruption risks due to geopolitical issues.	Negative Implication

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BSR) (Contd.)

SECTION B: Management and Process Disclosures

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the The National Guidelines for Responsible Business Conduct (NGRBC) Principles and Core Elements.

- P1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.
- P2 Businesses should provide goods and services in a manner that is sustainable and safe
- P3 Businesses should respect and promote the well-being of all employees, including those in their value chains
- P4 Businesses should respect the interests of and be responsive to all its stakeholders
- P5 Businesses should respect and promote human rights
- P6 Businesses should respect and make efforts to protect and restore the environment
- P7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
- P8 Businesses should promote inclusive growth and equitable development
- P9 Businesses should engage with and provide value to their consumers in a responsible manner

No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Policy and Management Processes									
01.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Web Link of the Policies, if available	http://nelcast.com/policies								
02.	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
03.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
04.	Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company has developed policies for its significant operations in conformance with the international standards (such as IATF 16949/ISO 9001, ISO 14001, OHSAS 18001)								
05.	Specific commitments, goals and targets set by the entity with defined timelines, if any.									
06.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.									

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

Governance, leadership and oversight			
07.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) : As a part of the MD's message to the shareholders.		
08.	<table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</td> <td>Mr. P. Deepak, Managing Director</td> </tr> </table>	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. P. Deepak, Managing Director
Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. P. Deepak, Managing Director		
09.	<table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, details.</td> <td>Yes, The Risk Management Committee and the Corporate Social Responsibility Committee constituted by the Board of Directors of the Company evaluate the sustainability related issues from time to time.</td> </tr> </table>	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, details.	Yes, The Risk Management Committee and the Corporate Social Responsibility Committee constituted by the Board of Directors of the Company evaluate the sustainability related issues from time to time.
Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, details.	Yes, The Risk Management Committee and the Corporate Social Responsibility Committee constituted by the Board of Directors of the Company evaluate the sustainability related issues from time to time.		

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 Performance against above policies and follow up action	Committees of the Board									Half Yearly								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Committees of the Board									Half Yearly								

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, Name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No								

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

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

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

SECTION C: Principle 1. Businesses should Conduct and Govern themselves with integrity 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	% of persons in respective category covered by the awareness programmes
Board of Directors	3	The Company conducts familiarization programmes for its Board of Directors at regular intervals in discussing various topics such as Corporate Governance, Corporate Social Responsibility, Business Growth and sustainability and various other regulatory updates.	100%
Key Managerial Personnel	3	The Company conducts familiarization programmes for its Key Managerial Personnels at regular intervals in discussing various topics such as Corporate Governance, Corporate Social Responsibility, Business Growth and sustainability and various other regulatory updates.	100%
Employees other than BoD and KMPs	30	The Employees were given sessions on health & safety, skill development programme.	81%
Workers	30	The Workers were given sessions on health & safety, skill development programme.	100%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

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 Obligations) Regulations, 2015 and as disclosed on the entity's website):

A. Monetary

Particulars	NGRBC Principle	Name of the regulatory / Enforcement agencies/judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? Yes/No
Penalty/Fine	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding Fee	Nil	Nil	Nil	Nil	Nil

B. Non Monetary

Particulars	NGRBC Principle	Name of the regulatory / Enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? Yes/No
Imprisonment	Nil	Nil	Nil	NA
Punishment	Nil	Nil	Nil	NA

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

Case Details	Name of the regulatory /enforcement agencies/judicial institutions
NA	Nil

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, details in brief and if available, a web-link to the policy.
Yes, The Company has code of conduct and whistle blowing mechanism that serve as guiding principal for the Directors and Senior management. weblink: <http://nelcast.com/policies>.
5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

	FY2023	FY2022
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

6. Details of complaints with regard to conflict of interest

Particulars	FY2023		FY2022	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

7. 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: N.A.

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

Essential Indicators:

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

Is it total capex or share of capex related to performance of environment / social ? give details

Category	FY2023	FY2022	Details of improvements in environmental and social impacts
R&D	Nil	Nil	-
Capex	2.62%	Nil	Dust Extraction Systems to reduce the pollution from dust.

2. Sustainable Sourcing
 How the company source sustainability ? details it must be with respect to certifications at the sources. also the %
 a. Does the entity have procedures in place for sustainable sourcing? (Yes/No) - No
 b. If yes, what percentage of inputs were sourced sustainably?

3. Processes in place to reclaim products for reuse, recycle, and safe disposal of products at the end of life for
 a. Plastics (Including Packaging) - sold to approved vendors
 b. E-Waste - sold to approved vendors
 c. Hazardous waste - disposed of through authorised vendors
 d. other waste - Sand - portion is recycled and balance is safely disposed

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

4. Extended Producer Responsibility (EPR)

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, steps taken to address the same. - No

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

Essential Indicators:

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

Category	% of employees covered by										
	Total A	Health Insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number B	% (B/A)	Number C	% (C/A)	Number D	% (D/A)	Number E	% (E/A)	Number F	% (F/A)
Permanent Employees											
Male	811	811	100%	811	100%	-	-	-	-	-	-
Female	1	1	100%	1	100%	-	-	-	-	-	-
Total	812	812	100%	812	100%	-	-	-	-	-	-
Other than permanent employees											
Male	243	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	243	-	-	-	-	-	-	-	-	-	-

b. Details of measures for the well-being of Workers

Category	% of workers covered by										
	Total A	Health Insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number B	% (B/A)	Number C	% (C/A)	Number D	% (D/A)	Number E	% (E/A)	Number F	% (F/A)
Permanent workers											
Male	318	318	100%	318	100%	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	318	318	100%	318	100%	-	-	-	-	-	-
Other than permanent workers											
Male	352	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	352	-	-	-	-	-	-	-	-	-	-

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BSR) (Contd.)

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

Benefits	FY2023			FY2022		
	Number of employees covered as % of total employees	Number of Workers covered as % of total employees	Deducted and deposited with the authority (Y/N/N.A)	Number of employees covered as % of total employees	Number of Workers covered as % of total employees	Deducted and deposited with the authority (Y/N/N.A)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	N.A	100%	100%	N.A
ESI	100%	100%	Y	100%	100%	Y

3. Accessibility of workplaces

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

Most of our offices, factory premises and other facilities are accessible to differently-abled. Yet the management is in the process of assessing any gaps in this aspect and appropriate action will be initiated if necessary.

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

We do not have an exclusive policy but the company doesn't discriminate anyone based on their disabilities.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work Rate	Retention Rate	Return to work Rate	Retention Rate
Male	Nil	NA	Nil	NA
Female	Nil	NA	Nil	NA
Total	Nil	NA	Nil	NA

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.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

An explanation to be given in brief

Particulars	Yes/No (if yes then give details of the mechanism in brief)
Permanent Workers	Yes, There is register maintained and complaints are addresses at the Plant level
Other than Permanent Workers	Yes, There is register maintained and complaints are addresses at the Plant level
Permanent Employees	Yes, There is register maintained and complaints are addresses at the respective offices
Other than permanent Employees	Yes, There is register maintained and complaints are addresses at the Plant level

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

Category	FY2023			FY2022		
	Total employees / workers in respective category (A)	Total employees/ workers in respective category, who are part of association (s) or Union (s)	% B/A	Total employees / workers in respective category (A)	Total employees/ workers in respective category, who are part of association (s) or Union (s)	% B/A
Total Permanent Employees						
Male	0	0	0	0	0	0
Female	0	0	0	0	0	0
Total Permanent Workers						
Male	318	318	100%	334	334	100%
Female	0	0	0	0	0	0

8. Details of Training imparted to the employees and workers on health & safety measures and on skill upgradation

Category	FY2023					FY2022				
	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	811	280	35%	377	46%	786	348	44%	257	33%
Female	1	1	100%	1	100%	1	-	-	-	-
Total	812	281	35%	378	47%	787	348	44%	257	33%
Workers										
Male	318	128	40%	190	60%	334	231	69%	103	31%
Female	-	-	-	-	-	-	-	-	-	-
Total	318	128	40%	190	60%	334	231	69%	103	31%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

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

Category	FY2023			FY2022		
	Total (A)	No.(B)	% (B/A)	Total C	No.(D)	% (D/C)
Employees						
Male	811	811	100%	786	786	100%
Female	1	1	100%	1	1	100%
Total	812	812	100%	787	787	100%
Workers						
Male	318	318	100%	334	334	100%
Female	-	-	-	-	-	-
Total	318	318	100%	334	334	100%

10. Health and safety management system

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

Yes, the company has all the EHS systems and policies in place and all employees and other stakeholders entering the premises are subject to following the safety and health precautions. This include protocols, procedures and using the required safety and health outfits.

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

The entity employs routine and non-routine hazard identification and risk assessment processes. This involves regular inspections, internal safety audits, and employee feedback to identify work-related hazards. Risk assessment includes analyzing potential consequences and likelihood of hazards, considering control measures, and implementing necessary corrective actions. These processes ensure proactive management of occupational risks and promote a safe work environment for employees.

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

Yes

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

Yes

11. Details of safety related incidents

Safety Incident / Number	Category	FY2023	FY2022
Lost Time Injury Frequency Rate (LTIFR) Per One million - person hours worked	Employees	1.21	2.14
	Workers	3.33	2.75
Total recordable work-related injuries	Employees	4	7
	Workers	11	9
No of fatalities	Employees	1	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

12. Describe the measures taken by the entity to ensure a safe and healthy work place:
Yes, the Company ensures that employees are protected under an occupational health and safety management system.

13. Number of complaints made by employees and workers

Particulars	FY2023			FY2022		
	Filed during the year	Pending resolutions at the end of the year	Remarks	Filed during the year	Pending resolutions at the end of the year	Remarks
Working Conditions, Health & Safety	30	5	It has been resolved in the subsequent FY	145	2	It has been resolved in the subsequent FY

14. Assessments for the year

Particulars	% of plants and offices that were assessed (By entity or statutory authorities or third parties)
Health and safety practices	Nil
Working Conditions	Nil

15. 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: Necessary action has been taken by the Management to improve the working condition, health & safety practices.

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

Essential Indicators:

1. Process for identification of key stakeholders

Our procedure for identifying key stakeholders involves conducting a comprehensive stakeholder analysis. This process typically includes identifying and categorizing individuals or groups who have a direct or indirect interest in the company's activities, products, or outcomes. Stakeholders may include customers, suppliers, employees, investors, government agencies, local communities, and advocacy groups. The analysis involves gathering information through surveys, interviews, and market research to understand stakeholders' needs, expectations, and potential impact on the company's operations.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

2. Key stakeholder groups

	Whether identified as a Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	N	Email, phone, meeting, exhibition, marketing collaterals.	Regular	Product, supply, quality, feedback, payments
Suppliers	N	Email, phone, meetings	Regular	Estimates, Supply, quality, payments
Employees	N	Email, trainings, workshops, one to one, phone	Regular	Productivity, concerns, feedbacks.

SECTION C: Principle 5. Businesses should respect and promote human rights.

Essential Indicators:

1. Training on human rights issues and policies

Category	FY2023			FY2022		
	Total (A)	Number of employees and workers covered (B)	% (B/A)	Total (C)	Number of employees and workers covered (D)	% (D/C)
Employees						
Permanent	Nil					
Other than Permanent						
Total Employees						
Workers						
Permanent	Nil					
Other than Permanent						
Total Employees						

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

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

Category	FY2023					FY2022				
	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	811	0	0	811	100%	786	0	0	786	100%
Female	1	0	0	1	100%	1	0	0	1	100%
Other than Permanent										
Male	243	0	0	243	100%	104	0	0	104	100%
Female	0	0	0	0	0	0	0	0	0	0
Workers										
Permanent										
Male	318	0	0	318	100%	334	0	0	334	100%
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent										
Male	352	0	0	352	100%	405	0	0	405	100%
Female	0	0	0	0	0	0	0	0	0	0

3. Details of remuneration/ salary/ wages (including differently abled) (Rupees in Lakhs)

Category	Male		Female	
	Number	Median remuneration/salary/ wages of respective category	Number	Median remuneration/salary/ wages of respective category
Board of Directors	3	* Non-Executive director paid Nil & Non-Executive Independent Director paid only sitting fees	2	* Non-Executive director paid Nil & Non-Executive Independent Director paid only sitting fees
Key Managerial Personal	2	307.17	0	0
Employees other than BoD and KMP	918	3908.40	1	5.97
Workers	328	1228.91	0	0

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

4. Focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No): Yes
5. Describe the internal mechanisms in place to redress grievances related to human rights issues.:
Any issues related to work or other rights can be raised through the respective HODs, in case it has not been resolved the same will be escalated to the HR department / Management.
6. Disclosure of complaints made by employees and workers on sexual harassment, discrimination at workplace, Child Labour, Forced Labour/Involuntary Labour, Wages or other human rights related issues.

Category	FY2023			FY2022		
	Filed during the day	Pending Resolution at the end of the year	Remarks	Filed during the day	Pending Resolution at the end of the year	Remarks
Sexual Harassment	0	0	N.A.	0	0	N.A.
Discrimination at workplace	0	0	N.A.	0	0	N.A.
Forced Labour/ Involuntary Labour	0	0	N.A.	0	0	N.A.
Wages	0	0	N.A.	0	0	N.A.
Other human right related issues	0	0	N.A.	0	0	N.A.

7. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases: Prevention of Sexual Harassment Committee at the Workplace
8. Do human rights requirements form part of your business agreements and contracts? : Yes
9. Assessments of the year

Category	% of plants and offices that were assessed by the entity or by the statutory authorities or third parties
Child Labour	100%
Forced/Involuntary Labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%

10. Details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above: No significant risks / concerns arose.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

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

Essential Indicators:

1. Details of total energy consumption (in Joules or multiples) and energy intensity

Parameter	FY2023	FY2022
Total electricity consumption (A)	311101506	307855811
Total fuel consumption (B)	24	19
Energy consumption through other sources (C)	254249716	204336148
Total energy consumption (A + B + C)	565351246	512191978
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.04	0.06
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

2. Sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? : No

If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, the remedial action taken, if any.

3. Details of the following disclosures related to water.

Parameter	FY2023	FY2022
Water Withdrawal by Source (In Kiloliters)		
(i) Surface water	-	-
(ii) Ground water	36222.21	32775.8
(iii) Third party water		
(iv) Seawater / desalinated water	-	-
(v) Third party water		
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	-	-
Total volume of water consumption (in kilolitres)	36222.21	32775.8
Water intensity per rupee of turnover (Water consumed / turnover)	0.003	0.004
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? : No

If yes, name of the external agency.

4. Mechanism for Zero Liquid Discharge? If yes, details of its coverage and implementation: N.A.
5. Details of air emissions (other than GHG emissions) by the entity.

Parameter	Please specify unit	FY2023	FY2022
NOx	mg/m ³	15.76	17.62
Sox	mg/m ³	18.44	15.24
Particulate Mater	mg/Nm ³	75.66	67.80
Persistent organic pollutants (POP)	NA	NA	NA
Volatile organic compounds (VOC)	NA	NA	NA
Hazardous air pollutants (HAP)	NA	NA	NA
Others – please specify	NA	NA	

Independent assessment/ evaluation/assurance has been carried out by an external agency? : It is continuously monitored by Pollution Control Boards.

If yes, name of the external agency

6. Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & their intensity.

Parameter	Unit	FY2023	FY2022
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 CO₂ equivalent	No significant Scope 1 emission / not measured	No significant Scope 1 emission / not measured
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 CO₂ equivalent	No significant Scope 2 emission / not measured	No significant Scope 2 emission / not measured
Total Scope 1 and Scope 2 emissions per rupee of turnover		NA	NA
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

Independent assessment / evaluation / assurance has been carried out by an external agency? : No
If yes, name of the external agency.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

7. Project related to reducing Green House Gas emission? If yes, details.
8. Details of waste generated, re-cycled re-used and disposed off

Parameter	FY2023	FY2022
Total Waste generated (in metric tonnes)		
Plastic waste (A)	Not significant / not captured	Not significant / not captured
E-waste (B)	Not significant / not captured	Not significant / not captured
Bio-medical waste (C)	Nil	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste (G)	Not significant / not captured	Not significant / not captured
Other Non-hazardous waste generated (H) (Break-up by composition i.e by materials relevant to the sector)	Not significant / not captured	Not significant / not captured
Total (A+B+C+D+E+F+G+H)		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
i. Re-cycled	Nil	Nil
ii. Re-used	Nil	Nil
iii. Other recovery operations	Nil	Nil
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of Waste		
i. Incineration	Nil	Nil
ii. Landfilling	Nil	Nil
iii. Other disposal operations	Nil	Nil
Total		

Independent assessment/ evaluation/assurance has been carried out by an external agency?: No

If yes, name of the external agency

9. Details of waste management practices, strategy adopted by the company to reduce usage of hazardous and toxic chemicals in our products and processes and the practices adopted to manage such wastes.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

We do not have any toxic chemicals used or generated during the process. To manage any other wastes, we follow industry best practices, including segregation, recycling and responsible disposal methods. Our goal is to minimize environmental impact, promote sustainability, and comply with relevant regulations governing waste management and chemical usage.

10. Operations/offices if any 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,

	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
	NA		

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web Link
NA					

12. Compliance with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N) : Yes.

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

SL. No.	Law / regulation / guidelines which was not complied with	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
NA				

SECTION C: Principle 7. Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent. data to be entered.

Essential Indicators:

1. a. Number of affiliations with trade and industry chambers/associations : 8
- 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.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

SL No.	Name of the trade industry chambers/ associations	The reach of trade and industry chambers/ associations (State / National)
1	Automotive Component Manufacturers Association	National
2	Confederation of Indian Industry	National
3	The Institute of Indian Foundry Men	National
4	Tamil Nadu Electricity Consumer Association	State
5	Andhra Chamber of Commerce	State
6	Madras Management Association	State
7	Indo-American Chamber of Commerce	International
8	Federation of Andhra Pradesh Chamber of Commerce and Industry	State

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

Name of authority	Brief of the case	Corrective actions taken
Nil		

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

Essential Indicators:

1. Details of social impact assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Name and brief details of the project	SIA Notification No.	Date of notification	Whether conducted by an independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web Link
Nil					

2. Information on project (s) for which ongoing rehabilitation and resettlement (R&R) is being undertaken by the entity.

SL No.	Name of project for which R&R is ongoing	State	District	No. of project-affected families	% of PAFs covered by R&R	Amount paid to PAFs in FY23
	Nil					

3. Mechanisms to receive and redress grievances of the community: The Management has instructed / given mandate the respective plant heads to address any community related grievances and take appropriate action.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

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

Particulars	FY2023	FY2022
Directly sourced from MSMEs/small producers	21%	15%
Sourced directly from within the district and neighboring districts	39 %	42%

Leadership Indicators

The details of CSR amount spent against other than ongoing projects for the financial year 2022-23 are given in the CSR Annexure-F of the Board's Report.

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

Essential Indicators:

- Describe the mechanism in place to receive and respond to consumer complaints and feedback: The customer complaints are received by the Marketing department and based on the intensity of the complaints/ feedback it is taken up with the respective teams at plant level to address the issues.
- Turnover of products and /services as a percentage of turnover from all products/service that carry information about.

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

3. Number of consumer complaints in respect of the following

Particulars	FY2023			FY2022		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data Privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	-	-	-	-	-	-

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (BRSR) (Contd.)

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

Particulars	Number	Reasons for recall
Voluntary recalls	NA	
Forced recalls	NA	

5. Framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, web-link of the policy. : Yes, no weblink is available.

6. 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: Nil.