Business Responsibility & Sustainability Reporting

Section A General Disclosures

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L26942ML2001PLC006663
2	Name of the Listed Entity	Star Cement Limited
3	Year of incorporation	2nd November, 2001
4	Registered office address	Vill: Lumshnong, P.O. Khaliehriat, Dist. East Jaintia Hills, Meghalaya-793 210
5	Corporate address	Star Cement Limited, 'Century House', 2nd floor, P-15/1, Taratala Main Road, CPT Colony, Kolkata-700 088, West Bengal
6	Email	investors@starcement.co.in
7	Telephone	+91-9147415110
8	Website	www.starcement.co.in
9	Financial year for which reporting is being done	1st April, 2025 to 31st March, 2026
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE), BSE Limited (BSE)
11	Paid-up Capital	INR 40,41,80,417
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Debabrata Thakurta, Company Secretary Phone: +91- 91474-15110 Email Id: debabratathakurta@starcement.co.in
13	Reporting boundary	Consolidated
14	Name of assurance provider	Not Applicable
15	Type of assurance obtained	Not Applicable

II. Products / services

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

Sl. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Cement and Clinker Manufacturing	98.62

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

Sl. No.	Product/service	NIC Code	% of total Turnover contributed
1.	Cement and Clinker	23941	98.62

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	9	16	25
International	0	1	1

19. Market served by the entity:

a. Number of locations:

Locations	Number
National (No. of States and UTs)	10*
International (No. of Countries)	2**

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

***The two countries include Nepal and Bhutan*

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

0.60%

c. A brief on types of customers

The Company serves a diverse customer base spanning multiple sectors, including individual retail buyers, contractors, builders and institutional or industrial clients. Key segments comprise government agencies involved in infrastructure development such as roads, bridges and public utilities as well as educational institutions, hospitals and religious establishments that require cement for construction, renovation and maintenance activities.

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
			Employees			
1.	Permanent (D)	1,072	971	90.58	101	9.42
2.	Other than permanent (E)	583	561	96.23	22	3.77
3.	**Total employees (D+E)**	**1,655**	**1,532**	**92.57**	**123**	**7.43**
			Workers			
4	Permanent (F)	501	363	72.46	138	27.54
5	Other than permanent (G)	1,789	1,763	98.55	26	1.45
6	**Total workers (F+G)**	**2,290**	**2,126**	**92.84**	**164**	**7.16**

b. Differently abled Employees and workers*:

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

** In FY 2025-26, SCL doesn't have any employees and workers under differently abled category.*

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	15	2	13.33

Key Management Personnel	2	-	-

22. Turnover rate for permanent employees and workers

	FY 2025-26			FY 2024-25*			FY 2023-24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employee	15.04%	8.21%	14.40%	19%	12%	19%	21%	2%	20%
Permanent workers	2.47%	0.00%	1.82%	1%	0%	2%	6%	5%	6%

** The previous year figures were inclusive of manpower from additional entities.*

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

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

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

** 40% of shares are held by M/s Star Cement Meghalaya Limited, a Material Subsidiary of the Company.*

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

VI. CSR details

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

(ii) Turnover : INR 3,79,574.82 (in lakhs)

(iii) Net worth : INR 3,18,808.12 (in lakhs)

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redressal policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes* https://www.starcement.co.in/shareholders-grievance-contact	-	-	None	-	-	None
Investor (other than Shareholders)		-	-		-	-	None
		-	-	None	-	-	None
Shareholders		-	-	None	1	-	None
Employees and workers		-	-	None	-	-	None
Customers		322	45	None	303	-	None
Value chain partners		-	-	None	-	-	None

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

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

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

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Climate change and GHG emissions	Risk	The cement sector is inherently carbon-intensive, with the majority of Scope 1 emissions arising from calcination processes and combustion during kiln operations. Ongoing dependence on fossil fuels and clinker-heavy production methods exposes the Company to heightened transition risks, including evolving carbon regulations, carbon pricing mechanisms and increasingly stringent emission limits under both national and international climate frameworks. Concurrently, the Company faces escalating physical risks, as climate variability affects quarry operations, logistics and water management across its manufacturing facilities.	1. Use of alternative materials to reduce clinker factor. 2. Improve energy efficiency. 3. Enhance waste heat recovery and use of Renewable Energy (RE). 4. Optimize fuel composition, along with the use of waste as alternative fuel.	Negative • Expenditures associated with regulatory compliance • Reputational impact and stakeholder concerns • Increased operational and production costs • Supply chain disruptions and logistical challenges • Implications for profitability and financial performance • Potential impact on shareholder value and business resilience
2.	Waste management & circular economy	Opportunity	The cement kiln's capacity to safely co-process diverse waste streams offers a strategic opportunity to enhance circularity. Incorporating alternative fuels and raw materials into production reduces reliance on finite resources, lowers the clinker factor and significantly curtails GHG emissions. This approach improves cost efficiency and ensures regulatory compliance, while reinforcing the Company's role in advancing national circular economy and waste management objectives.	Not applicable	Positive • Reduction in raw material and fuel costs through use of alternative materials and fuels. • Enhanced operational efficiency and resource optimization. • Lower dependence on virgin natural resources. • Reduction in landfill disposal and associated environmental impacts.

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3.	Biodiversity	Risk	Cement production, especially limestone extraction, directly interacts with natural ecosystems and may cause habitat modification, deforestation and disruption of local biodiversity. Facilities situated near ecologically sensitive or forested areas are subject to increased regulatory oversight, potential community resistance and reputational risks. Failure to comply with biodiversity assessments or conservation regulations can result in project approval delays, penalties, or operational halts.	Implemented a Biodiversity Management Plan to conserve and rehabilitate natural habitats surrounding the plant operations.	Negative • Risk of punitive actions from regulatory authorities • Financial penalties and legal liabilities due to non-compliance
4.	Water management	Opportunity	Operating in high-rainfall regions like Meghalaya provides the Company with an opportunity to manage abundant surface runoff through structured water conservation measures. Efforts such as reservoir construction, rainwater harvesting and community-based drip irrigation optimize water capture, reduce dependence on external sources and improve availability for operations and local agriculture. These initiatives enhance climate resilience, support community livelihoods and advance the Company's long-term water stewardship objectives.	1. Optimizing water consumption. 2. Maintaining zero liquid discharge status 3. Enhance water positivity through rainwater harvesting	Positive • Reduction in water consumption through efficient technologies and practices • Lower wastewater treatment and disposal costs • Savings in energy expenses associated with water pumping and treatment • Improved operational efficiency and resource optimization • Enhanced cost savings and long-term financial benefits • Strengthened sustainable water management practices

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5.	Air emission	Risk	Cement production releases significant air pollutants, including particulate matter, nitrogen oxides (NOx), sulfur dioxide (SO_2) and volatile organic compounds (VOCs). If not properly controlled, these emissions can cause environmental harm, attract regulatory penalties and damage reputation. With stringent air quality standards enforced globally, non-compliance may lead to operational disruptions, fines and potential legal action.	1. Compliance with national and state regulations is maintained through Continuous Emission Monitoring Systems (CEMS), enabling real-time tracking and management of emissions. 2. Continuous Ambient Air Quality Monitoring Stations (CAAQMS) monitor air quality at and around plant sites, ensuring adherence to prescribed standards. 3. Advanced air filtration and scrubbing technologies are deployed to minimize particulate matter and gaseous emissions during production. 4. Regular maintenance and calibration of pollution control equipment are conducted to ensure optimal performance and minimize emission-related risks.	Negative • Risk of punitive actions by regulatory authorities • Financial penalties arising from non-compliance
6.	Product stewardship	Opportunity	Product stewardship enables the Company to enhance sustainability by minimizing the environmental impact of cement products across their lifecycle. By incorporating alternative materials, reducing carbon intensity and promoting recycling in construction, the Company delivers lower-impact solutions aligned with demand for environmentally responsible products. This approach supports circular economy principles, reduces waste, ensures regulatory compliance and strengthens customer relationships while addressing the need for low-carbon building materials.	Not applicable	Positive • Revenue growth through attraction of eco-conscious customers • Reduction in raw material costs through use of alternative and recycled materials • Lower regulatory and compliance-related costs • Improved resource efficiency and sustainable product management • Enhanced profitability and operational performance • Strengthened market competitiveness and brand value • Support towards circular economy and sustainability objectives

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
7.	Employee wellbeing	Opportunity	Prioritizing employee wellbeing improves productivity, lowers absenteeism and strengthens overall engagement. By addressing both mental and physical health, the Company fosters a resilient, motivated and loyal workforce. Comprehensive wellness programs, safe work environments and a healthy work-life balance enhance the Company's reputation as an employer of choice, attracting top talent and improving retention. This emphasis on wellbeing supports long-term operational success and aligns with evolving employee expectations for holistic support.		Positive • Reduction in recruitment and training expenses • Improved employee retention and workforce stability • Increased workforce productivity and operational efficiency • Higher output through enhanced employee engagement and performance • Strengthened overall organizational effectiveness and performance
8.	Community wellbeing	Opportunity	Positions the Company as a responsible corporate citizen, contributing to sustainable social development in its areas of operation.		Positive • Strengthened stakeholder relationships through community welfare initiatives • Creation of a resilient and inclusive business environment • Promotion of long-term sustainable growth and shared prosperity • Enhanced community development and social well-being • Improved stakeholder trust, engagement and collaboration • Contribution towards inclusive development for local communities and other stakeholders

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9.	Customer centricity	Opportunity	Prioritizing customer centricity allows the Company to understand and address evolving customer needs, fostering loyalty and long-term relationships. By focusing on customer satisfaction, delivering innovative products and enhancing service quality, the Company differentiates itself in a competitive market. This approach drives sales, increases market share, strengthens brand reputation, encourages repeat business and enables customer-driven innovation, ultimately supporting sustainable growth and a more resilient business model.		Positive • Increased profitability through higher sales volumes • Expansion of market penetration for value-added products • Enhanced revenue generation and business growth • Strengthened product portfolio and market competitiveness • Improved customer reach and market presence • Greater value realization through innovative and differentiated products
10.	Diversity & inclusion	Opportunity	Embracing diversity and inclusion fosters a more innovative, adaptable and resilient workforce. By cultivating an inclusive environment, the Company attracts and retains a wider talent pool, encourages creative problem-solving and enhances employee engagement. Diverse teams are better positioned to understand and serve a global customer base, strengthening market competitiveness. Additionally, a strong diversity and inclusion culture bolsters brand reputation, aligns with contemporary corporate values and supports overall business success and long-term sustainability.		Positive • Improved employee productivity and operational performance • Enhanced turnover and business efficiency • Reduction in employee retention and replacement costs • Increased workforce stability and engagement • Better utilization of human resources and organizational capabilities

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
11	Human rights	Risk	Human rights risks arise from potential violations across the Company's operations and supply chain, including labour rights breaches, unsafe working conditions and discrimination. Failure to comply with international standards or effectively mitigate these risks may lead to reputational damage, legal liabilities and operational disruptions. Increasing scrutiny from stakeholders, regulators and consumers means that non-compliance can result in loss of business opportunities, reduced market share and weakened investor confidence. Effective management of these risks is essential to protect the Company's reputation and ensure long-term sustainability.	1. Obtained SA 8000 certification for mining operations to ensure compliance with international labour standards and safeguard worker rights. 2. Conduct regular internal reviews of labour law-related documents to verify adherence to both local and international human rights regulations.	Negative • Exposure to fines and monetary penalties due to non-compliance • Risk of legal actions and regulatory proceedings
12.	Occupational health and safety	Risk	The cement industry encompasses high-risk activities, including quarrying, material handling and kiln operations, where non-compliance with Occupational Health, Safety and Environment (OHSE) standards can result in serious injuries, health hazards, fatalities and environmental incidents. Such breaches may lead to legal liabilities, reputational damage and operational disruptions. Implementing stringent safety protocols, regular training, proper use of personal protective equipment (PPE) and comprehensive risk assessments is critical to safeguarding employees and ensuring business continuity. As a material concern, OHSE is integral to operational resilience and sustaining stakeholder confidence.	1. ISO 45001:2018 adopted for systematic health and safety risk management. 2. Regular HIRA exercises for routine and non-routine tasks by trained personnel. 3. Mandatory Permit-to-Work with pre-task risk assessments for high-risk activities. 4. LOTO systems, machine guarding, color-coded scaffolding and proper lighting to prevent accidents. 5. Training on confined space, fire, electrical safety and LOTO with theory and practical sessions. 6. Promoting Near- miss reporting culture through monthly awareness sessions and incentivization via safety coupons. 7. Conduct Why-Why and root cause analysis, with documented CAPA tracked at departmental and central levels.	Negative • Increased healthcare and medical treatment costs • Higher expenditure on rehabilitation and recovery support • Additional costs related to workers' compensation claims • Loss in employee productivity and operational efficiency • Increased opportunity costs arising from workforce disruptions • Potential impact on overall business performance and profitability

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				8. Cross-plant safety audits and team rotations to standardize practices and share knowledge. 9. Strengthened occupational health systems through on-site medical centres, periodic health assessments, emergency response facilities and comprehensive medical insurance coverage. 10. Conducted Behaviour-Based Safety (BBS) training to enhance safe practices, hazard identification, emergency preparedness and leadership accountability. 11. Organised regular safety awareness initiatives, gate meetings and interactive campaigns to reinforce safety culture and employee engagement. 12. Continued process and risk-based training on work permit systems, confined space safety, lifting operations and critical safety equipment handling.	
13.	Corporate Governance & Business Ethics	Risk	Robust corporate governance and ethical practices build stakeholder trust, mitigate compliance risks and support long-term value creation. Transparent decision-making, accountability and integrity enhance investor confidence and capital access. Effective governance enables better risk management, regulatory responsiveness and reputation protection. Integrating ethics and governance into the business strategy fosters sustainable growth and aligns with stakeholder expectations for responsible corporate conduct.		Positive • Reduction in regulatory and compliance-related costs • Strengthened governance practices and ethical business conduct • Enhanced transparency, accountability and stakeholder trust • Attraction of long-term investors and sustainable investments • Lower cost of capital through improved credibility and risk management • Improved corporate reputation and business resilience • Support for long-term sustainable growth and value creation

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
14.	Sustainable supply chain	Opportunity	Efficient logistics, optimized inventory and sustainable raw material sourcing improve cost efficiency, minimize operational disruptions and enhance competitiveness. A well-managed supply chain ensures timely procurement, reducing production delays and ensuring product availability. Additionally, sustainable supply chain practices meet rising environmental and regulatory expectations, creating opportunities to access new markets and eco-conscious customers.		Positive • Improved operational efficiency through sustainable supply chain practices • Reduction in input costs through effective resource optimization • Lower risk exposure across the supply chain network • Strengthened supplier resilience and business continuity • Enhanced supply stability and long-term procurement reliability • Long-term cost savings through efficient supply chain management • Improved sustainability performance and stakeholder confidence
15.	IT & cyber security	Risk	Growing dependence on digital systems for plant operations, supply chain management and data handling exposes the Company to cybersecurity risks. Threats such as data breaches, ransomware attacks and system disruptions can lead to operational downtime, financial losses, regulatory penalties and reputational harm. Strengthening the cybersecurity framework is therefore essential to ensure business continuity, protect sensitive information and maintain compliance with data protection regulations.	1. Strengthened enterprise systems through SAP S/4HANA integration, cloud-based platforms and automated workflows to enhance data security, operational control and process resilience. 2. Enhanced cybersecurity infrastructure through deployment of high-availability firewalls, web application firewalls (WAF), Endpoint Detection & Response (EDR), email security solutions and robust access control mechanisms. 3. Conducted regular Vulnerability Assessment & Penetration Testing (VAPT), implemented cloud backup systems and strengthened business continuity measures, including cyber insurance coverage. 4. Leveraged integrated digital platforms, real-time monitoring dashboards and AI-enabled analytics to improve visibility, data integrity and proactive risk management across operations.	Negative • Significant financial losses arising from cyber incidents • Operational disruptions impacting business continuity • Risks associated with data breaches and information security • Exposure to regulatory fines and legal liabilities • Increased costs related to incident response and recovery • Expenditure on system restoration and cybersecurity enhancements • Potential reputational impact and loss of stakeholder trust

Sl. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				5. Continued employee awareness initiatives through phishing simulations, cybersecurity training programmes and regular awareness campaigns to strengthen organisational cyber resilience.	

Section B: Management and process disclosures

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	Policies are available at the Company's website: https://www.starcement.co.in/pdf/investor-information/BRSRPolicy.pdf								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	ISO 9001 IS 269:2015, IS 1489 (Part-1):2015	ISO 45001	-	SA 8000	ISO 14001	-	SA 8000	-

5& 6. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Principles	Targets	Performance of the entity against specific commitments, goals and targets along-with reasons in case the same are not met
	Principle 6	All the mines to be brought to the level of 5-star rating	Demonstrated strong sustainability and operational performance across our limestone mines during FY 2024-25, with five mines achieving 4-Star ratings for their performance and adherence to sustainable mining practices. Further strengthening this achievement, the Lumshnong Limestone Mine secured a prestigious 5-Star rating, reflecting excellence in operational efficiency, environmental management and responsible mining practices.

	Principle 6	Achieve green energy proportion of 60% by 2028	33.30
	Principle 6	2x water positive	1.60x
	Principle 6	TSR = 4%	21.47
	Principle 3	12% women of total workforce	7% Women in permanent employees and workers categories

Governance, leadership and oversight

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

Dear Stakeholders,

The global sustainability landscape continues to evolve rapidly, driven by climate challenges, supply chain complexities, rising stakeholder expectations and the increasing demand for businesses to take responsibility for their environmental and social impacts. In this context, the need to align profitability with responsibility has never been greater.

India's macroeconomic outlook remains robust. As one of the world's fastest-growing economies, the country is witnessing significant infrastructure development, rural-urban integration and a focus on sustainable and low-carbon growth. The cement sector plays a critical role in enabling this development while contributing to the nation's low-carbon transition.

Star Cement Limited remains committed to responsible and sustainable growth. We recognize that our operational success is closely linked to our performance across Environmental, Social and Governance (ESG) dimensions. Our sustainability approach focuses on reducing carbon intensity, conserving natural resources, fostering community development and strengthening governance practices.

On the environmental front, we continue to advance low-carbon solutions and enhance operational efficiency through energy optimization and circularity initiatives. Water conservation remains a key focus, with efforts to enhance water availability and support climate-resilient communities.

In the social domain, we prioritize high-impact initiatives in education, health, livelihoods, skill development and rural infrastructure, reflecting our commitment to inclusive and equitable growth. Simultaneously, we strive to build an inclusive, diverse and safe workplace that promotes employee well-being, engagement and development.

Strong governance underpins all our efforts. Our Board and leadership teams uphold transparency, integrity and ethical decision-making, supported by robust risk management and compliance frameworks. Through structured stakeholder engagement and materiality-driven strategies, we ensure that our business remains responsive to emerging priorities and evolving expectations.

We believe that sustainable growth requires a balance between business performance and responsible practices. I extend my sincere gratitude to our employees, customers, communities, partners, investors and other stakeholders for their continued trust and support, which inspire us to lead with purpose.

Looking ahead, we remain committed to integrating ESG principles into every aspect of our strategy, operations and culture, creating long-term value while contributing meaningfully to India's sustainable development.

Regards

Sajjan Bhajanka
Chairman & Managing Director
(DIN: 00246043)

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

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

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

Yes, the Board-level Risk Management Committee oversees decision-making on sustainability matters and monitors the implementation of the BRSR policy.

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

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

10. Details of Review of NGRBCs by the Company:

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

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

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

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

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

Section C: Principle wise performance disclosure

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

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors	1	The Board of Directors underwent training programmes on Sustainability and ESG Governance, Safety Leadership, Responsible Business Conduct and regulatory compliance-related matters to strengthen oversight on sustainability priorities, stakeholder-focused risk management and long-term value creation.	100%
Key Managerial Personnel	1	KMPs underwent training on sustainability leadership, ESG integration, safety leadership practices, environmental compliance, behavioural competency development, POSH and responsible business conduct to support effective governance, operational risk management and implementation of sustainability initiatives.	100%
Employees other than BoD and KMPs	118	Employees and workers were trained on Fire Safety & Emergency Rescue, Rigging and Lifting Safety, Electrical Safety, Behaviour Based Safety (BBS), Confined Space Entry, First Aid & Fire Fighting, Road Safety, Identification of Electrical and Fire Hazards, environmental compliance, POSH and workplace safety practices. These programmes enhanced safety awareness, hazard identification, emergency preparedness, compliance culture and responsible workplace behaviour across operations.	98%
Workers			73%

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

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal Been preferred? (Yes/No)
Penalty/Fine	-	Regional Provident Fund Commissioner – II, Shillong	₹ 10,62,847	Damages Levied on the Company amounting to ₹ 10,62,847 (Rupees Ten Lakhs Sixty-Two Thousand Eight Hundred Forty-Seven Only) under Section 14B of the EPF & MP Act.	No
Settlement	-	-	-	-	-

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal Been preferred? (Yes/No)
Compounding Fee	P6	MSPCB	₹ 1,50,000	Non-installation of OCEMS system in Line 2	No
Compounding Fee	P6	MSPCB	₹ 1,50,000	Non-installation of OCEMS system in 8 MW TPP stack	No
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In J)	Brief of the Case	Has an appeal Been preferred? (Yes/No)
Imprisonment	-	-	-	-	-
Punishment	-	-	-	-	-

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

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

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

Star Cement Limited is dedicated to maintaining the highest standards of integrity and ethical conduct in all business operations. In line with this commitment, the Company has implemented a comprehensive Anti-Bribery and Anti-Corruption Policy to ensure compliance with applicable laws and regulations, reinforcing a zero-tolerance stance toward bribery, corruption and unethical practices across all organizational levels.

The Policy provides a framework for employees and value chain partners to identify, prevent and report suspected instances of bribery or policy violations. Responsibility for upholding ethical standards rests with all stakeholders and the Company encourages proactive vigilance and awareness.

Suspected misconduct, fraud, bribery, corruption, or any unethical behavior can be reported through the Whistle Blower/Vigil Mechanism, allowing employees and partners to raise concerns directly with the Chairman of the Audit Committee without fear of retaliation. The Company strictly prohibits retribution against whistleblowers and is committed to taking disciplinary action against any such incidents.

All reports are handled with strict confidentiality and investigated thoroughly as required. In cases of uncertainty regarding what constitutes bribery or a breach of the Policy, employees and partners are encouraged to seek guidance from the Chairman of the Audit Committee.

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

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

	FY 2025-26	FY 2024-25
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	-	-	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	-	-	-

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

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

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	35	35

9. **Open-ness of business**

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	16.30%	7%
	b. Number of trading houses where purchases are made from	1689	266
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	53%	82%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	78%	83%
	b. Number of dealers / distributors to whom sales are made	1904	1832
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	12%	13%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	4.24%	2.78%
	b. Sales (Sales to related parties / Total Sales)	0.01%	-
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	-	-

Leadership indicators

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

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

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

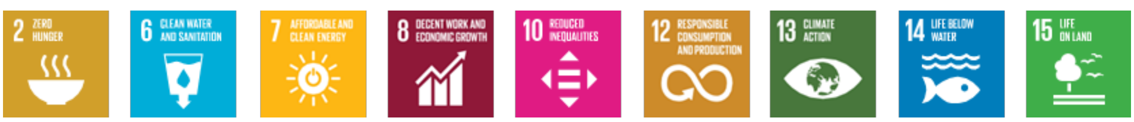
Yes.

The Company has implemented stringent processes to manage and prevent conflicts of interest among Board Members and Senior Management. A comprehensive Code of Conduct for Directors and Senior Management sets clear expectations for ethical behaviour and prohibits involvement in any activity, business, or relationship that could conflict with or adversely affect the Company's interests.

Under this framework, all Directors and employees are required to ensure that personal interests do not interfere with their professional responsibilities or the Company's objectives. They are restricted from engaging in business or transactions with parties dealing with the Company and are prohibited from exploiting opportunities arising from their association with the Company for personal gain, directly or indirectly.

To reinforce governance, Directors submit an annual declaration at the start of each financial year, disclosing any affiliations, interests, or external positions that could present a conflict. Any changes during the year must be promptly communicated to the Board through an updated declaration.

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.

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	-	-	-
Capex	7.73%	23%	Environmental Monitoring equipment, First aid room, Construction of fly ash etc.

2. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

a. Yes, Sustainable sourcing is part of Company's procurement practices. It has developed and implemented sustainable sourcing for its all kinds of input materials. The Company also has Supplier's Code of Conduct which articulates specific sustainability parameters which the suppliers need to uphold as a part of business. The Code encompasses environmental stewardship, ethical labour practices, respect for human rights and responsible business conduct. The company has developed green procurement criteria for vendor assessment. It prefers those vendors which are ISO certified and have robust policies for environment and sustainable development. It has integrated clauses related to Health, Safety & Environmental (HSE) practices, human rights, prohibition of child & forced labour and other standards.

b. If yes, what percentage of inputs were sourced sustainably?

As part of sustainable sourcing, around 91% of input material is sourced locally.

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

The Company is dedicated to integrating circular economy principles throughout its operations and product lifecycle, emphasizing waste minimization and responsible disposal. To support this commitment, the following measures have been implemented to ensure effective and compliant waste management:

Plastics (including packaging)	The Company ensures recycling of pre- and post-consumer plastic waste through recyclers authorized by the Central Pollution Control Board (CPCB), in compliance with Extended Producer Responsibility (EPR) guidelines.
E-waste	While the Company does not operate in the electronic consumer goods sector, any e-waste generated within office operations is disposed of through registered recyclers.
Hazardous waste	Hazardous waste generated during operations is managed and disposed of via registered recyclers or disposers holding valid permissions from the relevant State Pollution Control Boards (SPCBs).
Other waste	All non-hazardous waste is directed to final disposal through authorized recyclers, ensuring compliance with environmental regulations.

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.**

Plastic Extended Producer Responsibility (EPR) is applicable to Star Cement Limited (SCL). In adherence to the plastic EPR regulations, the Company has formulated a comprehensive collection action plan, which encompasses the engagement of an authorized recycler responsible for the collection, transportation and recycling of plastic packaging waste.

Leadership indicators

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link
The Company has initiated efforts toward conducting a life cycle assessment of its products to better understand and manage their environmental impacts.					

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same:** Not applicable

3. **Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).**

Indicate input material	FY 2025-26	FY 2024-25
Clinker (replaced by fly ash and slag)	24.8%	27%
AAC (replaced by fly ash and slag)	70.09%	-

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

	FY 2025-26 (MT)			FY 2024-25 (MT)		
	Reused	Recycled	Safely disposed	Reused	Recycled	Safely disposed
Plastic waste	-	2,563	3,844	-	2,488.13	5,762.4
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

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

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

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

Essential indicators

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

Category	% of employees covered by										
	Total A	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. B	%(B/A)	No. C	%(C/A)	No. D	%(D/A)	No. E	% (E/A)	No. F	%(F/A)
Permanent employees											
Male	971	971	100	971	100	-	-	971	100	-	-
Female	101	101	100	101	100	101	100	-	-	-	-
Total	**1072**	**1072**	**100**	**1072**	**100**	**101**	**9**	**971**	**90.58**	**-**	**-**
Other than permanent employees											
Male	561	561	100	561	100	-	-	-	-	-	-
Female	22	22	100	22	100	22	100	-	-	-	-
Total	**583**	**583**	**100**	**583**	**100**	**22**	**4**	**-**	**-**	**-**	**-**

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

Category	% of workers covered by										
	Total A	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		No. B	%(B/A)	No. C	%(C/A)	No. D	%(D/A)	No. E	%(E/A)	No. F	%(F/A)
Permanent workers											
Male	363	363	100	363	100	-	-	363	100	-	-
Female	138	138	100	138	100	138	100	-	-	-	-
Total	**501**	**501**	**100**	**501**	**100**	**138**	**28**	**363**	**73**	**-**	**-**
Other than permanent workers											
Male	1763	1763	100	1763	100	-	-	-	-	-	-
Female	26	26	100	26	100	26	100	-	-	-	-
Total	**1789**	**1789**	**100**	**1789**	**100**	**26**	**1.4**	**-**	**-**	**-**	**-**

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

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.13%	0.08%

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

Benefits	FY 2025-26			FY 2024-25*		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	2%	100%	Y	3%	100%	Y
NPS	10%	0%	Y	14%	-	Y

**The previous year figures were inclusive of manpower from additional entities.*

3. Accessibility of workplaces

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

The Company is committed to providing equal opportunity in employment and fostering an inclusive workplace where all employees are treated with respect, fairness, sensitivity and dignity. Employment practices are guided by merit and capability, without discrimination based on age, colour, disability, marital status, nationality, geography, ethnicity, race, religion, or gender.

While the Company currently does not have representation of differently abled employees in its workforce, it remains committed to strengthening accessibility and inclusivity across its establishments. In line with the requirements of the Rights of Persons with Disabilities Act, 2016, the Company has taken steps to improve accessibility through provisions such as ramps and wheelchair support to facilitate ease of movement for differently abled individuals and visitors. The Company continues to assess and enhance its infrastructure and workplace practices to support an inclusive and accessible working environment for all.

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

Yes.

The Company has integrated its Equal Opportunity commitments within its broader Employee Welfare Policy, as part of its Business Responsibility and Sustainability Report (BRSR) framework. In accordance with the Rights of Persons with Disabilities Act, 2016, the Policy fosters a workplace culture of non-discrimination and equal opportunity. The Company is dedicated to ensuring fair treatment in recruitment and throughout employment, irrespective of gender, caste, creed, colour, religion, disability, or sexual orientation, while providing employees with the requisite infrastructure, support and a safe working environment from onboarding to separation.

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

	Permanent employees		Permanent workers	
	Return to work rate*	Retention rate*	Return to work rate*	Retention rate*
Male	91%	100%	100%	100%
Female	100%	100%	100%	100%
Total	**92%**	**100%**	**100%**	**100%**

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

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent employees	Yes, Star Cement Limited has robust mechanisms in place to receive and address employee grievances. These include: 1. Expressing their concerns before the management team in its leadership position as part of the Open-door policy. 2. Reporting to the Vigilance Officer in terms of Whistle Blower Policy of the Company. 3. Expressing concerns pertaining to work and safety during departmental and central safety committee meetings, shop floor meetings, participative forums like improvement projects and small group activities. 4. Reporting grievances pertaining to sexual harassment to the Internal Complaints Committee established under the Company's Policy on Prevention of Sexual Harassment of Women at the Workplace.
Other than permanent employees	
Permanent workers	
Other than permanent workers	

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

Category	FY 2025-26			FY 2024-25		
	Total employees / Workers in respective category (A)	No. of employees / Workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / Workers in respective category (C)	No. of employees / Workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	**1072**	**-**	**-**	**998**	**-**	**-**
Male	971	-	-	904	-	-
Female	101	-	-	94	-	-
Total Permanent Workers	**583**	**-**	**-**	**490**	**-**	**-**
Male	561	-	-	366	-	-
Female	22	-	-	124	-	-

Note: In FY 2025-26, no employees and workers are part of associations or unions.

Note: Employee and worker figures for FY 2024–25 have been restated to exclude manpower personnel from external agencies.

8. **Details of training given to employees and workers:**

Category	FY 2025-26					FY 2024-25				
	Total (A)	On health & safety measures		On skill upgradation		Total (D)	On health & safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
					Employees					
Male	971	367	38	953	98	904	542	60	542	60
Female	101	62	61	100	99	94	56	60	56	60
Total	**1072**	**429**	**40**	**1053**	**98**	**998**	**599**	**60**	**599**	**60**
					Workers					
Male	363	356	98	264	73	366	220	60	220	60
Female	138	138	100	93	67	124	74	60	74	60
Total	**501**	**494**	**99**	**357**	**71**	**490**	**294**	**60**	**294**	**60**

Note: Employee and worker figures for FY 2024–25 have been restated to exclude manpower personnel from external agencies.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	971	971	100	904	904	100
Female	101	101	100	94	94	100
Total	**1072**	**1072**	**100**	**998**	**998**	**100**
Workers						
Male	363	363	100	366	366	100
Female	138	138	100	124	124	100
Total	**501**	**501**	**100**	**490**	**490**	**100**

Note: Employee and worker figures for FY 2024-25 have been restated to exclude manpower personnel from external agencies.

10. Health & safety management system

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

Yes. Star Cement has implemented a comprehensive Occupational Health and Safety Management System across all manufacturing facilities, aligned with internationally recognised standards including ISO 45001:2018, ISO 14001 and ISO 9001. The Company's safety framework is supported by a formal Health and Safety Policy, defined governance structures, HIRA processes, standard operating procedures, periodic audits, inspections and emergency preparedness mechanisms. Safety performance is continuously monitored through MIS reporting, incident analysis, corrective and preventive action (CAPA) systems and ongoing improvement initiatives to strengthen operational safety and regulatory compliance.

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

Star Cement has established an integrated and continuously evolving safety management framework to proactively identify, assess and mitigate workplace hazards across routine and non-routine operations. The Company adopts a risk-based approach through periodic Hazard Identification and Risk Assessment (HIRA) exercises, supported by standard operating procedures, safety audits, inspections and continuous monitoring mechanisms to strengthen operational safety and regulatory compliance. Key operational risks associated with confined space entry, material handling, scaffolding activities, fire hazards, exposure to dust, noise, chemicals and heavy equipment operations are systematically evaluated and controlled through defined engineering and administrative measures.

The Company has further strengthened its preventive safety systems through implementation of Behaviour-Based Safety (BBS) programmes, ergonomic interventions, workplace organization practices such as 5S, mandatory PPE usage, machine guarding, Lockout-Tagout (LOTO) procedures and structured Permit-to-Work protocols for high-risk activities. Focused health and safety initiatives, including occupational health monitoring, preventive health screenings, wellness programmes, ergonomic and safety training and employee awareness campaigns, support early risk identification and promote a strong culture of health consciousness and safe behaviour across operations.

To enhance workforce capability and engagement, Star Cement conducts regular toolbox talks, gate meetings, firefighting and emergency response drills, process-based safety training and specialized programmes on hazard identification, lifting operations and confined space safety. Safety incidents, observations and near misses are systematically investigated using structured root cause analysis methodologies such as Why-Why analysis, followed by defined corrective and preventive action (CAPA) plans, accountability tracking, compliance verification and continuous performance monitoring to drive sustained improvement in safety performance and operational resilience.

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

Yes, the Company has established a structured mechanism that enables employees and workers to report work-related hazards and withdraw from unsafe conditions without hesitation. All observations are routed through the respective Heads of Department (HODs), who ensure timely review, discussion and resolution. These inputs often lead to Hazard Identification and Risk Assessment (HIRA) exercises, facilitating proactive risk evaluation and implementation of control measures. The

Company actively encourages employees to raise concerns and address unsafe conditions, fostering a culture of safety ownership and prevention.

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

Yes, Star Cement provides access to comprehensive non-occupational medical and healthcare services for employees and workers across its operations. Manufacturing units are equipped with on-site occupational health centres staffed by qualified medical professionals, providing routine consultations, periodic health assessments, preventive healthcare, vaccinations and emergency medical support.

Employees are covered under comprehensive health insurance programmes and statutory benefits, ensuring financial protection and access to quality healthcare. Office locations are supported with first-aid facilities, ergonomic workspaces, fitness and recreational amenities and wellness initiatives that promote employee well-being. Regular health check-ups, medical fitness assessments and emergency ambulance support further strengthen the Company's healthcare framework.

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

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.39	-
	Workers	-	-
Total recordable work-related injuries	Employees	1	-
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

Note: IN FY2025-26, no TRI, fatalities and high consequence work related injury or ill-health are reported.

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

Star Cement places employee health and safety at the centre of its operational philosophy and is committed to creating a workplace that is safe, secure and conducive to employee well-being. The Company has established a comprehensive safety ecosystem that integrates occupational health management, risk prevention, workforce awareness and continuous improvement across all operational locations.

Safety management at Star Cement is driven through structured governance systems, internationally aligned management standards, regular audits and plant-level monitoring mechanisms. Operational risks are proactively managed through systematic hazard identification, risk evaluation, preventive controls and defined emergency response procedures. Activities involving confined spaces, material movement, heavy equipment, fire hazards and work at height are closely monitored through established protocols, permit systems and supervisory controls.

The Company continues to strengthen workplace safety through extensive employee capability-building initiatives. Regular training sessions, behavioural safety programmes, toolbox talks, gate meetings and emergency preparedness drills are conducted to reinforce safe work practices and improve risk awareness. Interactive engagement initiatives and continuous communication campaigns further help embed a strong culture of accountability and safety consciousness across the workforce.

In parallel, Star Cement has developed a strong occupational healthcare framework to support employee wellness. Manufacturing units are equipped with occupational health centres, emergency response facilities and periodic health monitoring systems, while office locations provide ergonomically designed workspaces and wellness-oriented amenities. Preventive healthcare initiatives, medical insurance coverage, health awareness programmes and employee wellness activities collectively contribute towards enhancing physical and mental well-being.

The Company also maintains a structured mechanism for reporting, investigating and analysing incidents and near misses. Root cause analysis, corrective and preventive actions, compliance verification and periodic performance reviews support continuous improvement in safety systems and operational discipline. Through this integrated approach, Star Cement continues to strengthen its safety culture, enhance workforce resilience and promote sustainable and responsible operations.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-	-	-	-	-	-
Health and safety	-	-	-	-	-	-

14. Assessment of the year

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

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

Accident details	Corrective / preventive actions	Control type
The Company undertakes continuous risk assessments to identify and mitigate critical occupational health and safety risks, particularly in areas such as working at heights, operations near moving machinery and vehicular movement within plant premises. Based on the findings, appropriate Corrective and Preventive Actions (CAPA) are implemented, supported by engineering and administrative controls, digital permit-to-work systems, strengthened physical safeguards and technology-enabled monitoring to enhance workplace safety. Systematic improvements are driven through Process Hazard Analyses, structured incident investigations and periodic performance reviews at multiple organizational levels. Cross-zone and cross-plant safety audits are also conducted to evaluate the effectiveness of controls, strengthen leading indicators such as near-miss reporting and unsafe observations and promote behavioural interventions aimed at reducing accidents and injuries, in line with the Company's commitment to continual improvement in occupational health and safety performance.		

Leadership indicators

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

Employees	Yes
Workers	Yes

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

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

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	-	-	-	-
Workers	-	-	-	-

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

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

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

	Percentage of value chain partners (by value of business done with such Partners) that were assessed
Health & safety practices	100%
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 is committed to promote health & safety practices throughout its value chain. It has deployed multi-pronged approach to address potential risk and issues related to health & safety practices and working conditions. Multiple initiatives like construction of shed for loading & unloading, platform for sample collection near bulk loading, installation of audio alarm, installation of life line structure near raw material yard, regular meeting with contractors & their supervisors, safety audits, scheduled safety inspections, use of PPE, among others, have been undertaken to ensure safe working practices & conditions for value chain partners

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

1 NO POVERTY · 5 GENDER EQUALITY · 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE · 11 SUSTAINABLE CITIES AND COMMUNITIES · 16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Essential indicators

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

   The Company adheres to its Business Responsibility and Sustainability Reporting (BRSR) Policy, emphasizing meaningful stakeholder engagement as a key driver of informed decision-making and accountability. Stakeholders are identified based on factors such as dependency, immediacy, responsibility and influence.

   Through a structured and ongoing engagement process, the Company seeks to build trust, maintain transparency in operations and proactively address emerging risks. Its primary stakeholder groups comprise customers, investors, employees, local communities, government and regulatory authorities, vendors and suppliers, as well as dealers.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website) Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	1. Regular engagement through e-mails, calls, SMS, brochures and catalogues 2. Site visits by company civil engineers 3. Exhibitions and events 4. Customer feedback 5. Social media communication 6. Marketing campaigns 7. SAP ERM implementation	All round the year	1. Branded products 2. Assured quality and product pricing 3. Regular supply and timely delivery 4. Seamless customer service 5. Customer satisfaction and retention

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website) Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	No	1. E-mails, one-on-one and group meetings 2. Employee engagement initiatives 3. Star Sujhaav 4. Cultural events 5. Training and development workshops 6. Health initiatives 7. Performance appraisals 8. Grievance redressal Mechanisms	Quarterly/ Annually/ As and when required	1. Economic performance 2. Sustainable business performance 3. Risk management 4. Ethical business practices and good corporate governance 5. Regular Pay out either as dividend or buyback 6. ESG integration into strategy and operations 7. Transparent reporting and disclosure
Employees	No	1. E-mails, one-on-one and group meetings 2. Employee engagement initiatives 3. Cultural events 4. Training and development workshops 5. Health initiatives 6. Performance appraisals 7. Grievance redressal Mechanisms 8. AI-enabled employee engagement and support platforms (Amber & HR Mitra)	Regularly	1. Training and development 2. Health and safety matters 3. Diverse, open, non- discriminatory and safe working environment 4. Fair practices, work life balance and timely remuneration 5. Performance evaluation and recognition 6. Employee engagement and sentiment analysis 7. Real-time query resolution and policy support through AI-enabled HR platforms 8. Employee feedback, retention and workplace experience enhancement
Communities	Yes	1. CSR initiatives 2. Focus on health, education, livelihood and generation of secondary source of income 3. Skill development and training workshops 4. Employee volunteering	Regularly	1. Infrastructure development 2. Local employment 3. Education with a focus of inclusiveness criteria (covering marginalized and tribal people) 4. Social upliftment 5. Community welfare initiatives 6. Environment conservation 7. Healthcare to the neighboring community and underprivileged
Government/ Regulatory Bodies	No	1. Meetings, presentations, reports and networking in different forums organised by regulatory authorities 2. Mandatory regulatory filings 3. Periodical submission of business performance 4. Annual report 5. Written communications	As and when required	1. Compliance with laws and regulations 2. Timely reporting through various compliance-based forms 3. Active participation in industry and regulatory working groups.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website) Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Vendors/ Suppliers	No	1. Phone, e-mail or in person engagement 2. Suppliers' meet, regular meetings, seminars and workshops Capacity building and sustainability for suppliers	Regularly	1. Fair and ethical procurement & engagement practices 2. Knowledge programmes to reduce supplier's risks 3. Pricing and favourable terms of payment 4. Timely clearance, Addressing supplier grievances
Dealers	No	1. Annual dealer/channel meetings 2. Conferences 3. Marketing meetings and sales calls 4. Channel satisfaction survey 5. WhatsApp for Business 6. Call Centre 7. Sales incentive schemes Application related support	Regularly	1. Level of customer satisfaction 2. Dealers' network 3. Maintaining brand reputation 4. Assured quality 5. Support in sales promotion 6. Regular supply and timely delivery Profitability and return on investment

Leadership indicators

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

   The Company's cross-functional teams actively engage with stakeholders to gather inputs on environmental and social matters, ensuring their perspectives inform policy and strategy development. These interactions support the co-creation of sustainable, long-term solutions that mitigate ESG-related risks and enhance shared value.

   Feedback from these consultations is systematically reviewed and converted into actionable insights, which are escalated to the Board for strategic consideration. This process ensures that stakeholder perspectives are embedded in decision-making, promoting transparency, responsiveness and accountability.

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

   The Company utilizes insights from its materiality assessment and stakeholder consultations to identify key sustainability priorities. These insights guide the formulation of policies, setting of goals and development of targeted strategies. Established targets are implemented with structured monitoring mechanisms to ensure effective execution and track progress.

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

   The Company remains committed to the inclusion and upliftment of vulnerable communities in proximity to its manufacturing units. Adopting a needs-driven approach, it actively engages with community stakeholders, aligns identified priorities with its CSR policy and implements targeted initiatives in collaboration with non-profit partners. During the reporting period, the Company supported programs across key focus areas, including livelihood enhancement, education, healthcare, rural infrastructure development and environmental management.

Principle 5: Businesses should respect and promote human rights

Essential indicators

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

Category	FY 2025-26			FY 2024-25*		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	1,072	932	87	998	998	100
Other than permanent	583	-	-	521	521	100
Total employees	**1,655**	**932**	**56**	**1,519**	**1,519**	**100**
Workers						
Permanent	501	119	24	490	490	100
Other than permanent	1,789	-	-	1,586	1,586	100
Total workers	**2,290**	**119**	**5**	**2,076**	**2,076**	**100**

**The previous year figures were inclusive of manpower from additional entities.*

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

Category	FY 2025-26					FY 2024-25*				
	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	**1,072**	**-**	**-**	**1,072**	**100**	**998**	**-**	**-**	**998**	**100**
Male	971	-	-	971	100	904	-	-	904	100
Female	101	-	-	101	100	94	-	-	94	100
Other than permanent	**583**	**-**	**-**	**583**	**100**	**521**	**-**	**-**	**521**	**100**
Male	561	-	-	561	100	418	-	-	418	100
Female	22	-	-	22	100	103	-	-	103	100
Workers										
Permanent	**501**	**-**	**-**	**501**	**100**	**490**	**-**	**-**	**490**	**100**
Male	363	-	-	363	100	366	-	-	366	100
Female	138	-	-	138	100	124	-	-	124	100
Other than permanent	**1,789**	**-**	**-**	**1,789**	**100**	**1,586**	**-**	**-**	**1,586**	**100**
Male	1,763	-	-	1,763	100	1,520	-	-	1,520	100
Female	26	-	-	26	100	66	-	-	66	100

** The previous year figures were inclusive of manpower from additional entities.*

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

	Male		Female	
	Number	Median remuneration / salary/ wages of respective category	Number	Median remuneration / salary/ wages of respective category
Board of Directors*	08	7,60,000	02	2,75,000
Key managerial personnel**	07	1,98,00,000	-	-
Employees other than BoD and KMP***	967	7,52,628	101	4,02,936
Workers	363	3,09,600	138	2,52,606

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

*** Key Managerial Personnel (KMP) include both Executive Directors and Non-Board KMPs.*

**** Details of the Board of Directors and KMPs are reported on a standalone basis.*

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

	FY 2025-26	FY 2024-25*
Gross wages paid to females as % of total wage	6%	5%

* The previous year figures were inclusive of manpower from additional entities.

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

Yes,

Human rights-related matters concerning employees and workers are overseen by the Human Resources function across business divisions, with designated HR representatives responsible for addressing workplace-related concerns and ensuring adherence to the Company's human rights commitments. At the operational level, Works Committees comprising representatives from both management and workers have been constituted to facilitate employee engagement, encourage constructive dialogue and address workplace grievances in a transparent and collaborative manner.

In line with the requirements of the Prevention of Sexual Harassment (PoSH) Act, the Company has also established Internal Complaints Committees (ICC) at applicable locations to address complaints related to workplace harassment and ensure a safe, respectful and inclusive working environment.

Further strengthening employee engagement and grievance identification mechanisms, the Company has implemented AI-enabled HR platforms such as Amber and HR Mitra. These platforms support continuous employee interaction, sentiment assessment and real-time query resolution through conversational AI and digital communication channels. Amber enables proactive identification of employee concerns and engagement trends, while HR Mitra provides employees with instant access to HR policies, support services and grievance-related information. Together, these mechanisms enhance accessibility, responsiveness and timely resolution of workplace concerns across the organisation.

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

The Company acknowledges the critical importance of upholding human rights and has integrated relevant provisions within its BRSR Policy and Prevention of Sexual Harassment (PoSH) Policy. To address human rights-related grievances raised by employees and workers, the Company has established multiple reporting channels, including:

i. Engagement with the Works Committee, ensuring balanced representation of both workmen and managerial staff to collaboratively resolve workplace concerns.

ii. Escalation of issues to departmental or plant-level HR personnel, with unresolved matters referred to the Corporate HR Head.

iii. Direct reporting of sexual harassment grievances to the Internal Complaints Committee (ICC), constituted in accordance with the PoSH Act.

iv. AI-enabled employee engagement and support platforms such as Amber and HR Mitra, which facilitate real-time employee interaction, query resolution, sentiment analysis and early identification of workplace concerns through digital communication channels.

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

	FY 2025-26			FY 2024-25		
	Filled during the year	Pending resolution at the end of year	Remarks	Filled during the year	Pending resolution at the end of year	Remarks
Sexual harassment	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child labour	-	-	-	-	-	-
Forced labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees / workers	-	-
Complaints on POSH upheld	-	-

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

Star Cement Limited has established formal mechanisms to address concerns related to discrimination, harassment and unethical conduct while ensuring protection against retaliation or adverse consequences for complainants reporting concerns in good faith.

The Company's Policy on Prevention of Sexual Harassment (PoSH), aligned with applicable legal requirements, provides a structured framework for the reporting, investigation and resolution of complaints in a confidential and time-bound manner. Complaints are addressed through duly constituted Internal Complaints Committees (ICC), which ensure impartial review, confidentiality and adherence to due process. The policy also incorporates safeguards to protect complainants and witnesses from victimisation, discrimination, or retaliatory actions.

Further, the Company has implemented a Whistle Blower and Vigil Mechanism that enables employees and stakeholders to report concerns related to unethical behaviour, harassment, discrimination, or other misconduct through secure and confidential channels. Reported matters are investigated objectively while maintaining transparency and protecting the identity of the complainant, wherever applicable.

Additionally, the Human Resources (HR) function across locations facilitates the resolution of workplace grievances in a fair, sensitive and confidential manner, reinforcing the Company's commitment to maintaining a safe, respectful and inclusive work environment.

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

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

10. Assessment of the Year

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

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

Leadership indicators

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

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

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

Star Cement Limited has conducted human rights due diligence in alignment with SA 8000 certification of its mining operations. This certification is based on internationally accepted standards, including the Universal Declaration of Human Rights, ILO conventions and national laws. It covers key aspects such as prohibition of child and forced labour, health and safety, non-discrimination, freedom of association, fair working hours and wages. This reflects the Company's commitment to upholding human rights and ethical labour practices in its operations. Across its manufacturing facilities, the Company regularly monitors labour law compliance through established compliance tools and frameworks and undertakes timely corrective actions to address any identified gaps or risks.

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

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

4. Details on assessment of value chain partners:

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

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

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

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

Essential indicators

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

Parameter	FY 2025-26	FY 2024-25
From renewable sources		
Total electricity consumption (A)	382 TJ	264 TJ
Total fuel consumption (B)	3,058 TJ	1,632 TJ
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	**3,440 TJ**	**1,896 TJ**
From non-renewable sources		
Total electricity consumption (D)	664 TJ	395 TJ
Total fuel consumption (E)	11,057 TJ	10,017 TJ
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	**11,721 TJ**	**10,412 TJ**
Total energy consumed (A+B+C+D+E+F)*	**15,161 TJ**	**12,308 TJ**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.040 TJ/₹ Lakhs	0.039 TJ/₹ Lakhs
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)(Total energy consumed / Revenue from operations adjusted for PPP)*	0.817 TJ/₹ Lakhs	0.801 TJ/₹ Lakhs
Energy intensity in terms of physical output	0.003 TJ/MT (Cementitious material)	0.003 TJ/MT (Cementitious material)

Note: The Purchasing Power Parity (PPP) for the current FY 2026 is sourced from the International Monetary Fund (IMF). The PPP factor applied is 20.34 as per the 2026 update.

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

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

No, PAT is not applicable to the Company, as none of its sites are covered under the Perform, Achieve and Trade (PAT) scheme.

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

Parameter	FY 2025-26 (kl)	FY 2024-25 (kl)
Water withdrawal by source (in kilolitres)		
Surface water	8,14,564	3,10,313
Ground water	3,43,793	5,06,039
Third party water	0	0
Seawater / desalinated water	0	0
Other	1,97,543	4,49,383
Total volume of water withdrawal (in kilolitres)	13,55,900	12,65,735
Total volume of water consumption (in kilolitres)	13,55,900	12,65,735
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	3.60 kl/₹ Lakhs	3.99 kl/₹ Lakhs

Parameter	FY 2025-26 (kl)	FY 2024-25 (kl)
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total water consumption / Revenue from operations adjusted for PPP)	73.03 kl/₹ Lakhs	82.39 kl/₹ Lakhs
Water intensity in terms of physical output	0.24 kl/MT (Cementitious material)	0.27 kl/MT (Cementitious material)

The Purchasing Power Parity (PPP) for the current FY 2026 is sourced from the International Monetary Fund (IMF). The PPP factor applied is 20.34 as per the 2026 update.

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 2025-26	FY 2024-25
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 – please specify level of treatment	-	-
(iii) To Seawater		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third parties		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	**-**	**-**

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

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

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

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Nox	MT/Annum	2,701	998
Sox	MT/Annum	3,662	1,560
Particulate Matter (PM)	MT/Annum	454	385

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

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	31,54,095	26,33,230
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	1,29,965	1,11,400
Total Scope 1 and Scope 2 emissions intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO2 equivalent	8.70 tCO2e/ ₹ Lakhs	8.65 tCO2e/ ₹ Lakhs
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)*		176.88 tCO2e/ ₹ Lakhs	178.65 tCO2e/ ₹ Lakhs
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO2e/MT	0.59 tCO2e/ MT (Cementitious material)	0.58 tCO2e/ MT (Cementitious material)

* *The Purchasing Power Parity (PPP) for the current FY 2026 is sourced from the International Monetary Fund (IMF). The PPP factor applied is 20.34 as per the 2026 update.*

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.**

Yes, the entity has undertaken various GHG emission reduction projects to reduce Green House Gas emission. Please refer to the section P6: LI.4

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

Parameter	FY 2025-26	FY 2024-25
Total waste generated (MT)		
Plastic waste	476.47	2,261.13
E-waste	4.67	1.79
Bio-medical waste	0.76	0.01
C&D waste	-	-
Battery waste	7.709	5.89
Other hazardous waste. Please specify if any	14.39	Used oil- 4.99 Spent grease- 37.52 Paint drum- 0.11 Discarded containers- 0.75 Waste residue containing oil- 168.72
Other Non-hazardous waste generated (H). Please specify, if any.	1,735.27	Metal scrap- 1547.02 Bags- 26.46 Rubber scrap- 0.72
Total waste generated	2,239.28	4,055.11

Parameter	FY 2025-26	FY 2024-25
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.01 MT/ ₹ Lakhs	0.01 MT/ ₹ Lakhs
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total waste generated / Revenue from operations adjusted for PPP)	0.12 MT/ ₹ Lakhs	0.26 MT/ ₹ Lakhs
Waste intensity in terms of physical output	0.0004 MT/ MT (Cementitious material)	0.001 MT/ MT (Cementitious material)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in MT)		
Category of waste		
Recycled	1,264.96	2,262.92
Reused	212.40	-
Other recovery option	-	-
Total	**1,477.36**	**2,262.92**
For each category of waste generated, total waste disposed by nature of disposal method (in MT)		
Category of waste		
Incineration	0.77	0.01
Landfilling	-	-
Other disposal options	761.15	1,792.18
Total	**761.92**	**1,792.19**

Note: The Purchasing Power Parity (PPP) for the current FY 2026 is sourced from the International Monetary Fund (IMF). The PPP factor applied is 20.34 as per the 2026 update.

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

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

Star Cement Limited has adopted a comprehensive waste management strategy aligned with its vision of minimizing landfill disposal through sustainable and compliant practices. The Company has implemented detailed Waste Standard Operating Procedures (SOPs) governing the segregation, handling, storage, treatment and disposal of various waste streams, including hazardous, non-hazardous, plastic, e-waste, biomedical, battery and construction and demolition (C&D) waste, in accordance with applicable environmental regulations.

At the facility level, dedicated and clearly labelled storage areas have been established to ensure proper segregation and safe handling of waste, along with traceability. Hazardous waste is disposed of through CPCB/SPCB-authorized recyclers or disposal agencies, while non-hazardous waste such as steel scrap is recycled through authorized vendors with valid certifications. Fly ash generated from captive power plants is reused internally in cement manufacturing, supporting resource efficiency.

In alignment with the Plastic Waste Management Rules, 2016, the Company fulfils its Extended Producer Responsibility (EPR) obligations by collaborating with authorized recyclers for the collection, channelization and environmentally sound recycling of post-consumer plastic packaging waste. E-waste generated from office operations is also disposed of through authorized recyclers, while battery waste is managed through approved channels in compliance with applicable rules. Biomedical waste, where generated, is incinerated through authorized agencies in accordance with regulatory requirements.

Biodegradable waste generated at facilities is processed through composting systems to produce manure, while organic waste, including food waste, is utilized for biogas generation, supporting waste-to-energy initiatives

Further, the Company holds necessary approvals for the use of Alternate Fuels and Raw Materials (AFR) and co-processes select waste streams in its cement kilns. These materials undergo complete thermal destruction at high temperatures, leaving no residue and ensuring environmentally sound disposal. The integration of AFR supports circular economy principles by reducing dependence on natural resources and minimizing landfill and external disposal requirements.

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

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

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

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

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

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

Leadership indicators

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

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

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (break-up by GHG if available: CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3)	Metric tonnes of CO_2 equivalent	6,09,481.76	Not undertaken
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO_2 equivalent	1.61	
Total Scope 3 emission intensity (optional; entity-selected metric)	Metric tonnes of CO_2 equivalent	0.11	

Note: No independent assessment or external assurance was carried out during the reporting period. Star Cement Limited (SCL) intends to explore estimating Scope 3 emissions in future reporting cycles.

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

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

Sl. No.	Initiatives undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1	Stabilisation of its 12 MW Waste Heat Recovery System (WHRS) along with 51 MW captive thermal power plant	The WHRS has been commissioned in phases to improve energy efficiency and reduce reliance on conventional power sources. The first phase added 12.3 MW in 2023 (4.67 MW online I and 7.63 MW on Line II), followed by an additional 12 MW with Line III in 2024, taking the total WHRS capacity to 24.3 MW. By converting process waste heat into electricity, the WHRS enhances operational efficiency, lowers energy costs, and supports the Company's decarbonisation journey.	The initiative contributed significantly towards reducing dependence on grid power, lowering energy costs, improving energy efficiency and reducing the overall carbon footprint.
2.	Installation of LT capacitor banks	Reactive power compensation was strengthened through the installation of LT capacitor banks, improving KVAR management and maintaining a stable power factor of 0.9864.	This has contributed to reduced energy costs and enabled eligibility for utility rebates.
3.	Optimization of Cement Mill & Packing Plant Motors	Optimization of Cement Mill & Packing Plant Motors by replacing four underloaded motors with optimally rated motors.	This has contributed to reduced system losses and improving operating efficiency.
4.	Installation of a bypass system	Installation of a bypass system enhanced mill availability while reducing specific energy consumption.	This has contributed to improving overall operational efficiency
5.	Installation of VFDs	Variable Frequency Drives (VFDs) were installed across blending silo blowers, main water pumps, bag filter fans and PA fans with changeover arrangements.	This has contributed to optimise equipment operation, enhance process efficiency and reduce overall power consumption, resulting in energy savings of approximately 29 kWh per hour.
6	Implementation of automated logic for compressed air system optimization	Implementation of automated logic for compressed air system optimization and centralized lighting control, resulting in reduction of compressed air losses and lighting energy consumption (~39,119 kWh per annum).	This has contributed to optimise energy-efficient performance.
7	Optimization of Reverse Air Bag House (RABH) fan	Optimization of Reverse Air Bag House (RABH) fan operation in differential pressure (DP) mode for energy-efficient performance.	This has contributed to optimise system efficiency and reducing energy losses.
8	Reduction of false air ingress in fly ash circuit	Reduction of false air ingress in fly ash circuit, improving system efficiency and reducing energy losses.	This has contributed to improving system efficiency and reducing energy losses.
9	Commissioning of Alternative Fuel and Raw Material (AFR) shredding and feeding system	Commissioning of Alternative Fuel and Raw Material (AFR) shredding and feeding system, enabling partial substitution of fossil fuels.	This has contributed to partial substitution of fossil fuels.

Sl. No.	Initiatives undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
10	Water conservation initiations	• Deployment of road sweeper machines to reduce water consumption for dust suppression across plant roads and loading/unloading areas, minimizing dependency on conventional water-based dust control methods. • Installation of float valves in water storage tanks to prevent overflow and water wastage, ensuring efficient water management across the plant. • Deployment of fogging mist cannon systems at loading and unloading areas to enhance dust suppression efficiency while significantly reducing overall water consumption. • Replacement of conventional water sprinkler trucks with advanced automated and mist-based dust control systems, contributing to improved water conservation practices.	This has contributed to reduction of water usage from conventional sources.
11	Initiatives undertaken in Mines		
	• Slope monitoring	• Continuous surveillance of mine slopes to ensure early detection of instability	• Early detection aids in preventing collapse-related accidents
	• Traffic management	• Structured vehicle movement protocols within mine premises	• To eliminate collision risks and ensure worker safety on haul roads
	• PPE enforcement	• Mandatory use of personal protective equipment enforced across all mine zones	• To reduce injury severity and fatality risk
	• Training programmes	• Structured safety and operational training for mine workers	• To build competency, reduce human error and promote a safety-first culture
	• Smart monitoring	• Technology-enabled real-time surveillance of mine operations	
	• AI alerts	• Artificial intelligence-driven early warning systems that detect anomalies and trigger immediate alerts before incidents escalate	• To identify hazards proactively and enable faster corrective response
	• Advanced training	• Specialised skill development for high-risk roles including blasting, equipment operation and emergency response	• Early detection aids in immediate alerts before incidents escalate
	• Emergency response	• Dedicated protocols and trained response teams	• To ensure better risk identification and management
	• Plantation of saplings	• Green belt development around mine areas	• To control dust, restore biodiversity and mitigate the environmental footprint of operations
	• Near miss data collection	• Systematic recording and analysis of near-miss events	• To identify risk patterns and prevent future incidents before they occur
	• Controlled blasting techniques	• Precision blasting methods	• Minimise vibration, flyrock and noise protecting workers, equipment and surrounding communities
	• Dust control methods	• Water spraying and suppression systems deployed	• To reduce airborne particulate matter and protect respiratory health

Sl. No.	Initiatives undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
12	Initiatives undertaken in safety		
	• BBS Training	• Behaviour Based Safety training conducted in batches for all on-roll employees with site rounds and assigned tasks	• Reinforces positive safety behaviour and reduces unsafe acts at the grassroots level
	• Induction & Onsite Training	• Structured induction, in-house and onsite training programmes across all units	• Ensures all employees and contractors are safety-competent from day one
	• CPR Training	• In-house CPR demonstration conducted for ERT members and 80+ employees	• Enhances emergency medical response capability across the workforce
	• Work at Height (WAH)	• In-house demonstration and training for working at height safety	• Reduces fall-related risks and ensures compliance with height safety standards
	• Fire Safety Training	• In-house fire training conducted across CGU, Lumshnong and other units	• Builds first-response fire management capability across plant locations
	• Road Safety Training	• Road safety awareness training conducted for truck drivers and during National Road Safety Week	• Reduces vehicle-related incidents and promotes safer road behaviour at plant gates
	• Permit to Work	• Safe system of work ensuring proper authorisation, risk assessment and isolation before hazardous activities begin	• Eliminates unauthorised work on hazardous systems and prevents major incidents
	• Field Level Risk	• Daily field-level risk assessments conducted and verified during site visits	• Proactively identifies and mitigates task-specific risks before work commences
	• LOTOTO	• Lock-Out Tag-Out Try-Out system ensuring safe isolation of hazardous energy during maintenance	• Prevents accidental energisation and machinery-related injuries during maintenance
	• Standard Operating Procedures	• SOPs developed for material lifting, HAG operation, trail run & commissioning, confined space, railway siding and hot work	• Standardises safe work practices and eliminates procedural ambiguity across high-risk tasks
	• Critical Activity Safety Checklist	• Checklists implemented for quarry blast, electrical, conveyor maintenance, coal mill bag house and bag filter efficiency	• Ensures systematic pre-task verification for the highest-risk activities
	• Mobile Application for Safety	• Mobile app deployed at SGU for safety activity reporting and monitoring	• Enables real-time safety data capture and faster corrective action
	• Digital Daily Job Planning Sheet	• Google Drive-based centralised sheet for critical activity planning one day in advance with FLRA integration	• Improves pre-task planning, accountability and compliance verification
	• In-house EHS Dashboard	• Low-cost in-house reporting system and EHS dashboard developed at CGU	• Provides real-time visibility of safety performance metrics for plant leadership
	• Digital Safety Monitoring & Reporting	• Technology-driven safety monitoring deployed across all plants by Head Office	• Enhances proactive hazard identification and enables group-level safety oversight

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

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

Key objectives of the plan include:

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

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

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

The Company recognises the environmental risks associated with its products and value chain and ensures that its value chain partners comply with applicable environmental approvals, including statutory consents and Pollution Under Control (PUC) requirements for logistics partners. To mitigate these risks, the Company continues to invest in advanced technologies and innovative solutions.

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

A supplier assessment questionnaire, aligned with the Company's Supplier Code of Conduct, has been shared with suppliers to obtain confirmations regarding their compliance with requirements related to human rights, environmental management, business integrity, grievance redressal and monitoring practices.

The questionnaire also seeks details on relevant certifications and any internal or external assessments conducted on labour practices, workplace conditions and environment, health and safety performance.

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

➢ By the listed entity: Not any

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

Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

Essential indicators

1. a. Number of affiliations with trade and industry chambers/ associations: 5

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

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

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

Name of Authority	Brief of case	Corrective action taken
Star Cement Limited ('the Company" or "SCL") had received a notice from the Director General of Competition Commission of India (CCI) seeking various information on alleged cartelization. SCL filed an application before CCI for recall/ review of the order by which CCI registered the case and ordered investigation. As complete information sought by CCI was not received within reasonable time, CCI imposed a penalty of ₹5 lakhs upon SCL. Challenging the order of penalty, the Company filed a Writ Petition and also preferred a Writ Petition before the Guwahati High Court challenging the order of investigation and registration of the case by CCI. After hearing both matters, the Hon'ble Court, vide its common judgment and order dated 30.08.2024, allowed the writ petitions and quashed the CCI penalty order as well as the orders dated 06.12.2016 and 08.08.2018. Subsequently, CCI filed Writ Appeals before the Division Bench of the Guwahati High Court against the judgment dated 30.08.2024. The matter was last listed on 22.04.2025 and is presently pending for hearing before the Court.		

Leadership indicators

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

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

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

Essential indicators

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

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

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

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

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

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

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

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

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	79.20%	27.39%
Sourced directly from within the India	97.36%	95.46%

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 2025-26*	FY 2024-25
Rural	40.16%	-
Semi-urban	-	51%
Urban	43.62%	9%
Metropolitan	16.22%	40%

** Figure represented below is as per RBI classification methodology*

Leadership indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above).

Details of negative social impact identified	Corrective action taken
-	-

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

Sl. No.	State	Aspirational District	Amount spent (In ₹)
1	Assam	Barpeta, Dhubri and Goalpara	3,50,000

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

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

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

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

None

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

NA

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

Sl. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
The Company has registered certain numbers of intellectual properties (IPs) in FY 2025-26. However, the benefits of IPs are only shared with wholly-owned subsidiaries as per internal arrangement and not shared with others.				

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the Case
Not applicable	

6. Details of beneficiaries of CSR Projects

Sl. No.	CSR Project	No. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1	Health and Sanitation	39,481	96.75
2	Education	10,011	84.39
3	Livelihood & Skill Building	6,917	90.22
4	Rural Development and Emergency responses	3,02,965	81.07
5	Biodiversity	71,580	83.41
6	Others (Specify)	1250	70

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

Essential indicators

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

Star Cement maintains a structured, transparent and responsive grievance redressal mechanism to address customer concerns efficiently across all business segments. During FY 2025-26, no significant material complaints were reported that had the potential to impact the Company's operations, reputation, or financial performance.

Routine feedback received from dealers, channel partners and end-users primarily related to logistical challenges in remote geographies, handling practices at retail points and packaging-related aspects. These concerns were promptly addressed by the Company's regional and operational teams through timely interventions and continuous engagement with stakeholders. Importantly, no recurring concerns were observed regarding product quality, reliability, or performance.

As part of its continuous improvement approach, the Company undertook several corrective and preventive initiatives during the year, including enhancement of logistics efficiency in difficult-to-access regions, strengthening dealer support mechanisms and improving service responsiveness across markets. In addition, regular training and awareness programmes were conducted for masons, contractors, retailers and other channel stakeholders to promote proper product handling, application practices and optimal product utilisation.

Through its customer-centric approach, Star Cement continues to strengthen stakeholder trust, enhance service quality and reinforce long-term customer satisfaction across its operating markets.

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

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

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	-	-	-	-	-	None
Advertising	-	-	-	-	-	None
Cyber-security	-	-	-	-	-	None
Delivery of essential services	-	-	-	-	-	None
Restrictive Trade Practices	-	-	-	-	-	None
Unfair Trade Practices	-	-	-	-	-	None
Other	322	45	-	303	-	None

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

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

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

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

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

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

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

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

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

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches – Nil

b. Percentage of data breaches involving personally identifiable information of customers – Nil

c. Impact, if any, of the data breaches - Nil

Leadership indicators

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

   Star Cement's channel engagement is reinforced by an integrated digital ecosystem of eight purpose-built platforms — creating a seamless, always-on infrastructure that connects the Company with its dealers and RSARs for real-time communication, loyalty management and knowledge sharing.

   - **Star Saathi** — Dealer loyalty app providing direct access to incentive schemes, reward tracking and engagement updates
   - **Star Link** — Central channel partner portal for self-service dealer and RSAR relationship management
   - **Star Stellar** — Premium rewards platform recognising and incentivising high-performing channel partners
   - **SFA App** — Sales force automation tool equipping field teams with real-time data capture and market intelligence
   - **Business WhatsApp** — Direct, personalised communication channel for scheme updates, query resolution and partner engagement
   - **Customer Web Portal** — Self-service hub for orders, account management and product information
   - **Knowledge Hub** — Digital training and resource centre housing technical content, product guidance and best practices for dealers, RSARs, masons and contractors
   - **Brand Campaigns** — Targeted digital outreach driving awareness, advocacy and brand affinity across the channel network.

   Star Cement has significantly strengthened its digital footprint through a revamped website and active engagement across platforms such as YouTube, Instagram, Facebook and LinkedIn. Additionally, WhatsApp-based communication has been leveraged to maintain direct and personalized engagement with channel partners, including scheme updates and relationship-building interactions.

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

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

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

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

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

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

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

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

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

Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

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

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