

Business Responsibility and Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details of listed entity

| | | |
|-----|--|---|
| 1. | Corporate Identity Number (CIN) of the Company | L14102TG1991PLC013299 |
| 2. | Name of the Company | Pokarna Limited |
| 3. | Year of Incorporation | 09/10/1991 |
| 4. | Registered Office Address | 1ST FLOOR, 105, SURYA TOWERS, SECUNDERABAD. A.P TG |
| 5. | Corporate Address | 500003 IN |
| 6. | Email Address | companysecretary@pokarna.com |
| 7. | Telephone | +91 04027897722 |
| 8. | Website | www.pokarna.com |
| 9. | Financial Year Reported | 2023-24 |
| 10. | Name of the Stock Exchanges where shares are listed | 1. Bombay Stock Exchange (BSE) 2. National Stock Exchange (NSE) |
| 11. | Paid-up Capital | 6,20,08,000 |
| 12. | Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report | Name: Gautam Chand Jain Position: Chairman and Managing Director Email id: companysecretary@pokarna.com Telephone Number: +91 4027897722 |
| 13. | Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together). | Standalone Basis |
| 14. | Name of assurance provider | Not Applicable (NA) |
| 15. | Type of assurance obtained | |

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 Company |
|---------|---|---|------------------------------|
| 1 | Granite Mining and Processing, blocks and Processing and sale | Mining and sale of granite of granite slabs | 100% |

17. Products/Services sold by the Company (accounting for 90% of the turnover)

| Sl. No. | Product/Service | NIC Code | % of total turnover contributed |
|---------|--------------------------------------|----------|---------------------------------|
| 1 | Processing and sale of granite slabs | 23960 | 73% |
| 2 | Mining and sale of granite blocks | 08102 | 27% |

III. Operations

18. Number of locations where plants and/or operations/offices of the Company are situated-

| Location | Number of plants | Number of offices | Total |
|---------------|------------------|-------------------|-------|
| National | 2 | 1 | 3 |
| International | 0 | 0 | 0 |

19. Markets served by the Company

a. Number of locations

| Locations | Number |
|----------------------------------|-----------|
| National (No. of States) | Pan India |
| International (No. of Countries) | 6 |

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

The contribution of exports as a percentage of the total turnover of the Company is 53%.

c. Types of customers

The Company, in its pursuit of excellence, engages directly with international clientele for the export of its products. Within the domestic sphere, The Company ensures its products reach the end users, thereby maintaining a direct supply chain. Operating under both B2B and B2C models, The Company exemplifies versatility and adaptability in its business operations.

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) | 119 | 116 | 97.48% | 3 | 2.52% |
| 2. | Other than Permanent (E) | 0 | 0 | 0 | 0 | 0 |
| 3. | Total employees (D+E) | 119 | 116 | 97.48% | 3 | 2.52% |
| WORKERS | | | | | | |
| 4. | Permanent (F) | 79 | 77 | 97.47% | 2 | 2.53% |
| 5. | Other than Permanent (G) | 51 | 36 | 70.59% | 15 | 29.41% |
| 6. | Total workers (F+G) | 130 | 113 | 86.92% | 17 | 13.08% |

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) | 0 | 0 | 0 | 0 | 0 |
| 2. | Other than Permanent (E) | 0 | 0 | 0 | 0 | 0 |
| 3. | Total differently abled employees (D+E) | 0 | 0 | 0 | 0 | 0 |
| DIFFERENTLY ABLED WORKERS | | | | | | |
| 4. | Permanent (F) | 0 | 0 | 0 | 0 | 0 |
| 5. | Other than Permanent (G) | 0 | 0 | 0 | 0 | 0 |
| 6. | Total differently abled workers (F+G) | 0 | 0 | 0 | 0 | 0 |

21. Participation/Inclusion/Representation of Women

| | Total (A) | No. and percentage of Females | |
|--------------------------|-----------|-------------------------------|---------|
| | | No. (B) | % (B/A) |
| Board of Directors | 8 | 2 | 25% |
| Key Management Personnel | 2 | 1 | 50% |

22. Turnover rate for permanent employees and workers (disclose trends for the past 5 years)

| | FY 2024 | | | FY 2023 | | | FY 2022 | | |
|---------------------|---------|--------|-------|---------|--------|-------|---------|--------|-------|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 32% | 25% | 32% | 15% | 60% | 17% | 11% | 0 | 11% |
| Permanent Workers | 21% | 94% | 39% | 15% | 18% | 16% | 4% | 10% | 6% |

Note: This includes employees/workmen who have retired during the year.

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

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

| Sl. No. | Name of the holding/ subsidiary/ associate companies/joint ventures (A) | Indicate whether Holding/ Subsidiary/Associate/Joint Venture | % of shares held by the Company | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the Company (Yes/No) |
|---------|---|--|---------------------------------|---|
| 1 | Pokarna Engineered Stone Limited | Subsidiary | 100% | No |
| 2 | Pokarna Foundation | Subsidiary | 50% | No |

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: No

(ii) Turnover (in ₹ Lacs)- ₹3796.57 Lacs

(iii) Net worth (in ₹ Lacs)- ₹11941.66 Lacs

VII. Transparency and Disclosure Compliances

25. Complaints/Grievances on any of the principles (Principle 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 redress policy) | FY 2024 Current Financial Year | | | FY 2023 Previous Financial Year | | |
|---|---|--|--|---------|--|--|---------|
| | | 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. The Company has strategically positioned its Development Executives at diverse plant locations, ensuring a seamless integration of operations across all sites. | 0 | 0 | - | 0 | 0 | - |
| Investors (other than shareholders) | Yes. The Company maintains a dedicated email address, companysecretary@pokarna.com , as a direct line of communication for investors. This platform serves as a conduit for investors to voice their grievances or pose queries, ensuring their concerns are promptly addressed. | 0 | 0 | - | 0 | 0 | - |
| Shareholders | Yes. The Company provides a dedicated email address, companysecretary@pokarna.com , as a channel for investors to express their grievances or inquiries. This ensures that all investor concerns are addressed promptly and professionally. | 0 | 0 | - | 0 | 0 | - |
| Employees and workers | Yes. The Company provides a dedicated email address, hradmin@pokarna.com , as a channel for employees to express their grievances or inquiries. In addition, employees have the option to directly communicate with their respective HR managers, ensuring a comprehensive and responsive HR support system. | 0 | 0 | - | 0 | 0 | - |
| Customers | Yes, https://www.pokarna.com/enquiry/ | 0 | 0 | - | 0 | 0 | - |
| Value Chain Partners | Yes, https://www.pokarna.com/enquiry/ | 0 | 0 | - | 0 | 0 | - |

26. Overview of the Company's material responsible business conduct and sustainability issues pertaining to environment and social matters that present a risk or an opportunity to the business of the Company, rationale for identifying the same approach to adapt or mitigate the risk along with its financial implications, as per the following format:

| S. No. | Material issue identified | Indicate whether risk or opportunity (R/O) | Rationale for identifying the risk / opportunity | In case of risk, approach to adapt or mitigate | Financial implications of the risk or opportunity (Indicate positive or negative implications) |
|--------|--|--|---|---|--|
| 1 | Raw Material Sourcing (Rough Granite Blocks) | Opportunity | Sourcing rough granite blocks presents a significant opportunity for the company. By securing a reliable supply of high-quality granite, the company can ensure consistent production and potentially gain a competitive edge in the market. Effective sourcing strategies can lead to cost savings, improved product quality, and the ability to meet diverse customer demands. | NA | Positive |
| 2 | Raw Material Processing | Opportunity | The processing of raw materials offers considerable opportunities for optimization and innovation. By investing in advanced processing technologies and techniques, the company can improve efficiency, reduce waste, and enhance the quality of its finished products. This can lead to cost savings, increased productivity, and the ability to create more value-added products. Furthermore, efficient processing can minimize environmental impact, aligning with sustainability goals and potentially opening up new market segments. | NA | Positive |
| 3 | Water Management | Risk | Water management poses a significant risk in granite processing operations. The industry typically requires substantial amounts of water for cutting, polishing, and cleaning processes. Poor water management can lead to excessive consumption, increased operational costs, and potential regulatory non-compliance. | The Company demonstrates a robust commitment to water conservation, implementing key initiatives to reduce water intake across all operations. Efficient wastewater treatment systems are installed at every manufacturing location, reflecting the Company's dedication to environmental sustainability. The treated wastewater is repurposed for various operational needs, further exemplifying the Company's resourceful and responsible approach to water usage. | Positive |
| 4 | Governance | Opportunity | Strong governance represents a valuable opportunity for the company. By implementing robust governance structures and practices, the company can enhance its operational efficiency, risk management, and decision-making processes. Good governance can lead to improved transparency and accountability, which can boost investor confidence and potentially attract more capital. | NA | Positive |

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

| Disclosure Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|--|-----|-----|-----|-----|-----|-----|-----|-----|
| Policy and management processes | | | | | | | | | |
| 1. a. Whether the Company'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. Weblink of the policies, if available | 1. Whistle Blower Policy 2. Sexual harassment policy 3. Code of fair disclosure of UPSI 4. CSR Policy 5. NRC Policy 6. RPT Policy 7. Policy for determining Material Events 8. IFC - Policy 9. Policy on Preservation of Documents 10. Archival Policy. 11. Risk Management Policy 12. Material Subsidiary Policy 13. Business Responsibility Policy 14. Terms and Conditions of Appointment of Independent Director 15. Dividend Distribution Policy Web-link of the policies: https://www.pokarna.com/policies/ | | | | | | | | |
| 2. Whether the Company has translated the policy into procedures. (Yes/No) | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 3. Do the enlisted policies extend to the Company's 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 the Company and mapped to each principle. | Nil | | | | | | | | |
| 5. Specific commitments, goals and targets set by the Company with defined timelines, if any. | The Company is in the process of reviewing specific goals and targets. | | | | | | | | |
| 6. Performance of the Company against the specific commitments, goals and targets along with reasons, in case the same are not met. | Performance of each of the principles is reviewed periodically by different teams and committees led by the Senior Management. | | | | | | | | |
| Governance, leadership and oversight | | | | | | | | | |
| 7. Statement by Director, responsible for the Business Responsibility Report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) In today's business landscape, the measure of success extends beyond financial metrics to include the integration of Environmental, Social, and Governance (ESG) principles. The sustainability and performance of a business are intrinsically linked to the prosperity of our society. Pokarna Limited is steadfast in its commitment to fostering a truly sustainable and socially responsible business. The Company is actively addressing a range of social and environmental challenges, with a focus on environmental issues, waste recycling, health and safety, and ethics and governance. Furthermore, The Company is dedicated to supporting and promoting community development and environmental protection, reflecting its holistic approach to corporate responsibility. | | | | | | | | | |
| 8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies). | Name: Gautam Chand Jain Position: Chairman and Managing Director Email id: companysecretary@pokarna.com Telephone Number: +91 4027897722 | | | | | | | | |
| 9. Does the Company have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details. | No. The company does not have a specific committee that holds responsibility for making decisions on sustainability-related issues. However, the Board of Directors of the company is responsible for managing the sustainability issues of the organization. | | | | | | | | |

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) | | | | | | | | |
|--|--|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P | P |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Performance against above policies and follow up action | Yes | | | | | | | | | Annually | | | | | | | | |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances | Yes The Board of Directors reviews the Statutory Quarterly compliances with applicable laws | | | | | | | | | 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 the name of the agency.**

| | | | | | | | | | |
|----|----|----|----|----|----|----|----|----|----|
| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| No | | | | | | | | | |

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

| Questions | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|----------------|----|----|----|----|----|----|----|----|
| The entity does not consider the Principle 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.

Essential Indicator:

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

| Segment | Total number of training and awareness programmes held | Topics/principles covered under the training and its impact | %age of persons in respective category covered by the awareness programmes |
|--|--|---|--|
| Board of Directors | 1 | Business Operations, Finance and Risk Management Framework | 100% |
| Key Managerial Personnel | 1 | Internal Control and Compliance | 100% |
| Employees other than Board of Directors and KMPs | 1 | Safety, Code of business conduct, whistle blower, PoSH policies | 46% |
| Workers | 2 | Safety measures to be taken under Mining | 45% |

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.

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website)

| Monetary | | | | | |
|-----------------|-----------------|---|-----------------|-------------------|--|
| | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (In INR) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Penalty/ Fine | Nil | N.A. | N.A. | N.A. | N.A. |
| Settlement | Nil | N.A. | N.A. | N.A. | N.A. |
| Compounding fee | Nil | N.A. | N.A. | N.A. | N.A. |

| Non-Monetary | | | | |
|--------------|-----------------|---|-------------------|--|
| | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Imprisonment | Nil | N.A. | N.A. | N.A. |
| Punishment | Nil | N.A. | N.A. | N.A. |

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 |
|----------------|---|
| Not Applicable | |

4. Does the Company have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.
Yes, The Company is committed to conducting all business operations with the utmost ethical integrity and honesty. It upholds a zero-tolerance policy towards bribery and corruption, thereby exemplifying its dedication to professionalism, fairness, and integrity in all business transactions and relationships.

The link for the policy: <https://www.pokarna.com/wp-content/uploads/2023/07/Pokarna-Anti-Corruption-Policy.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 2024 | FY 2023 |
|-----------|---------|---------|
| Directors | 0 | 0 |
| KMPs | 0 | 0 |
| Employees | 0 | 0 |
| Workers | 0 | 0 |

6. Details of complaints with regard to conflict of interest

| | FY 2024 | | FY 2023 | |
|--|---------|---------|---------|---------|
| | Number | Remarks | Number | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | Nil | - | Nil | - |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs | Nil | - | Nil | - |

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

Not Applicable

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

| | FY 2024 (Current Financial Year) | FY 2023 (Previous Financial Year) |
|-------------------------------------|----------------------------------|-----------------------------------|
| Number of days of accounts payables | 184 | 197 |

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 2024 (Current Financial Year) | FY 2023 (Previous Financial Year) |
|----------------------------|--|----------------------------------|-----------------------------------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases | 0 | 0 |
| | b. Number of trading houses where purchases are made from | 0 | 0 |
| | c. Purchases from top 10 trading houses as % of total purchases from trading houses | 0 | 0 |
| Concentration of Sales | a. Sales to dealers / distributors as % of total sales | 0 | 0 |
| | b. Number of dealers / distributors to whom sales are made | 0 | 0 |
| | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors | 0 | 0 |
| Share of RPT's in | a. Purchases (Purchases with related parties / Total Purchases) | 0 | 0.01 |
| | b. Sales (Sales to related parties / Total Sales) | 0.01 | 0.01 |
| | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | 0 | 0 |
| | d. Investments (Investments in related parties / Total Investments made) | 1 | 1 |

Leadership Indicators-

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

| Total number of awareness programmes held | Topics/principles covered under the training | %age of value chain partners covered (by value of business done with such partners) under the awareness programmes |
|---|--|--|
| Nil | | |

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.

The Company maintains a Code of Conduct. These measures are designed to ensure that Senior Management and Directors abstain from any significant business relationships or activities that could potentially conflict with their obligations to the Company.

It is expected that the Directors and Senior Management of the Company will uphold the highest standards of ethical conduct and demonstrate integrity in their professional judgement and actions. This commitment to ethical conduct is a cornerstone of the Company's operations and is essential to its continued success

The link for the policy: <https://www.pokarna.com/code-of-conduct/>

Principle 2: Business should provide goods and services in a manner that is sustainable and safe

Essential Indicator:

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

| Segment | FY 2024 | FY 2023 | Details of improvements in environmental and social impacts |
|---------|---------|---------|---|
| R & D | | | Nil |
| Capex | | | |

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)
- Yes, The Company remains acutely aware of the environmental implications of its sourcing practices and is committed to working collaboratively with vendors and suppliers to mitigate these effects. It is recognised that the majority of significant raw material vendors and suppliers operate on a long-term basis, providing a stable supply chain.
- In terms of raw materials, the Company procures granite directly from its own captive mines. This mining operation is not merely an ancillary activity but forms an integral part of the Company's manufacturing process, underscoring its commitment to self-sufficiency and quality control.

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

80%

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.

| | |
|------------------------------------|--|
| (a) Plastics (including packaging) | The Company utilises plastic material exclusively for the purpose of product packaging in export operations, resulting in an absence of material available for recycling. |
| (b) E-waste | Currently, the Company doesn't have any e-waste. |
| (c) Hazardous waste | Not Applicable |
| (d) other waste. | The Company employs non-hazardous dry slurry in its land refillment operations. This use of environmentally benign material underscores the Company's commitment to ecological preservation while ensuring effective management of land refillments. |

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.

Not Applicable

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. |
|----------|---------------------------|---------------------------------|--|---|---|
|----------|---------------------------|---------------------------------|--|---|---|

Not applicable to the product as the product is natural and universal which is extracted through Mining.

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.

| Name of Product / Service | Description of the risk / concern | Action Taken |
|---------------------------|-----------------------------------|--------------|
|---------------------------|-----------------------------------|--------------|

Not applicable to the product as the product is natural and universal which is extracted through Mining.

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 | Recycled or re-used input material to total material | |
|-------------------------|--|---------|
| | FY 2024 | FY 2023 |
| Nil | Nil | Nil |

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 2024 | | | FY 2023 | | |
|--|---------|----------|-----------------|---------|----------|-----------------|
| | Re-used | Recycled | Safely Disposed | Re-used | Recycled | Safely Disposed |
| Plastics (including packaging) | - | - | - | - | - | - |
| E-waste | - | - | - | - | - | - |
| Hazardous waste | - | - | - | - | - | - |
| Other waste (Dry Slurry (Non-Hazardous) used for land refillments) | | 11.98 | - | | 11.95 | - |

Note: The Company utilizes its dry slurry for the purpose of land refillment.

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 |
|---------------------------|---|
| | Nil |

Principle 3: Business should respect and promote the wellbeing 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 | |
| | | Number (B) | % (B/A) | Number (C) | % (C/A) | Number (D) | % (D/A) | Number (E) | % (E/A) | Number (F) | % (F/A) |
| Permanent employees | | | | | | | | | | | |
| Male | 116 | 116 | 100% | 116 | 100% | 0 | 0% | 0 | 0% | 0 | 0% |
| Female | 3 | 3 | 100% | 3 | 100% | 0 | 0% | 0 | 0% | 0 | 0% |
| Total | 119 | 119 | 100% | 119 | 100% | 0 | 0% | 0 | 0% | 0 | 0% |
| Other than Permanent employees | | | | | | | | | | | |
| Male | Nil | | | | | | | | | | |
| Female | Nil | | | | | | | | | | |
| Total | Nil | | | | | | | | | | |

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

| Category | % of workers covered by | | | | | | | | | | |
|-------------------------------------|-------------------------|------------------|-------------|--------------------|-------------|--------------------|-----------|--------------------|-----------|---------------------|-----------|
| | Total (A) | Health insurance | | Accident insurance | | Maternity benefits | | Paternity benefits | | Day Care facilities | |
| | | Number (B) | % (B/A) | Number (C) | % (C/A) | Number (D) | % (D/A) | Number (E) | % (E/A) | Number (F) | % (F/A) |
| Permanent Workers | | | | | | | | | | | |
| Male | 77 | 77 | 100% | 77 | 100% | 0 | 0% | 0 | 0% | 0 | 0% |
| Female | 2 | 2 | 100% | 2 | 100% | 0 | 0% | 0 | 0% | 0 | 0% |
| Total | 79 | 79 | 100% | 79 | 100% | 0 | 0% | 0 | 0% | 0 | 0% |
| Other than Permanent Workers | | | | | | | | | | | |
| Male | 36 | 36 | 100% | 36 | 100% | 0 | 0% | 0 | 0% | 0 | 0% |
| Female | 15 | 15 | 100% | 15 | 100% | 0 | 0% | 0 | 0% | 0 | 0% |
| Total | 51 | 51 | 100% | 51 | 100% | 0 | 0% | 0 | 0% | 0 | 0% |

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

| | FY 2024 | FY 2023 |
|--|------------------------|-------------------------|
| | Current Financial Year | Previous Financial Year |
| Cost incurred on well- being measures as a % of total revenue of the company | 1.46% | 1.49% |

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

| Benefits | FY 2024 | | | FY 2023 | | |
|---------------------------|--|--|--|--|--|--|
| | 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 |
| Others (Leave Encashment) | 22.69% | 100% | Y | 42.58% | 100% | Y |

3. Accessibility of workplaces

Are the premises/offices of the Company 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 Company in this regard.

No. The Company's facility offers partial accessibility for differently-abled individuals. Recognising the importance of an inclusive workplace, the Company is steadfast in its commitment to enhancing accessibility for all employees and workers. To realise this objective, the Company will undertake measures, including the modernisation of its older facilities, to eliminate obstacles and enhance access for individuals with different abilities.

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

At present, the Company does not have any differently-abled employees on its workforce. However, the Company remains committed to promoting equal opportunities and ensuring full participation in the workplace for all employees and workers. This commitment underscores the Company's dedication to fostering an inclusive and diverse work environment.

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

| Gender | Permanent Employees | | Permanent Workers | |
|--------------|---------------------|----------------|---------------------|----------------|
| | Return to work rate | Retention Rate | Return to work rate | Retention Rate |
| Male | NA | NA | NA | NA |
| Female | NA | NA | NA | NA |
| Total | NA | NA | NA | NA |

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

| | Yes/No (If yes, then give details of the mechanism in brief) |
|--------------------------------|--|
| Permanent workers | Yes, the Company has instituted a robust mechanism to receive and address grievances across all employee categories. This mechanism encompasses the maintenance of an issue register, a platform where employees can lodge their grievances. The issue register facilitates systematic documentation, tracking, and resolution of employee concerns in an efficient and timely manner. This process ensures transparency and accountability throughout the grievance resolution process, reflecting the Company's commitment to its employees. |
| Other than permanent workers | |
| Permanent employees | |
| Other than permanent employees | |

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

| Category | FY 2024 | | | FY 2023 | | |
|----------------------------------|--|--|--------|--|--|--------|
| | 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 | | | | | | |
| - Male | | | | | | |
| - Female | | | | | | |
| Total Permanent Workers | | | | | | |
| - Male | | | | | | |
| - Female | | | | | | |

Nil

8. Details of training given to employees and workers:

| Category | FY 2024 | | | | | FY 2023 | | | | |
|------------------|------------|-------------------------------|-------------|----------------------|----------|------------|-------------------------------|-------------|----------------------|----------|
| | Total (A) | On health and safety measures | | On skill upgradation | | Total (D) | On health and safety measures | | On skill upgradation | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | | No. (E) | % (E/D) | No. (F) | % (F/D) |
| Employees | | | | | | | | | | |
| Male | 116 | 116 | 100% | 0 | 0 | 171 | 171 | 100% | 0 | 0 |
| Female | 3 | 3 | 100% | 0 | 0 | 4 | 4 | 100% | 0 | 0 |
| Total | 119 | 119 | 100% | 0 | 0 | 175 | 175 | 100% | 0 | 0 |
| Workers | | | | | | | | | | |
| Male | 77 | 77 | 100% | 0 | 0 | 98 | 98 | 100% | 0 | 0 |
| Female | 2 | 2 | 100% | 0 | 0 | 31 | 31 | 100% | 0 | 0 |
| Total | 79 | 79 | 100% | 0 | 0 | 129 | 129 | 100% | 0 | 0 |

* The Company offers on-the-job training, ensuring continuous skill enhancement as necessitated by job requirements. However, The Company does not maintain specific data related to this process.

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

| Category | FY 2024 | | | FY 2023 | | |
|------------------|------------|-----------|------------|------------|------------|------------|
| | Total (A) | No. (B) | % (B/A) | Total (C) | No. (D) | % (D/C) |
| Employees | | | | | | |
| Male | 116 | 51 | 44% | 171 | 118 | 69% |
| Female | 3 | 1 | 33% | 4 | 3 | 75% |
| Total | 119 | 52 | 44% | 175 | 121 | 69% |
| Workers | | | | | | |
| Male | 113 | 87 | 77% | 98 | 94 | 96% |
| Female | 17 | 1 | 6% | 31 | 31 | 100% |
| Total | 130 | 88 | 68% | 129 | 125 | 96% |

Note:-Periodic half yearly VDA correction has been implemented

10. Health and Safety Management System:

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

Yes - Employees and Workers are trained while on job on safety aspects by the Supervisors and Work Location Section In charges

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

In order to identify and quantify the risks associated with work-related hazards, the Company has undertaken a comprehensive Hazard Identification and Risk Assessment (HIRA) study. Based on the severity of the identified hazards, the Company implements risk mitigation strategies. These strategies encompass a range of controls, including engineering, administrative measures, and the use of Personal Protective Equipment (PPE).

Work Location Supervisors and those in charge continuously identify work-related hazards and assess risks on a routine basis. They also provide guidance to other employees and workers on risk management and safety.

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

Yes. The Company boasts a robust reporting system, ensuring a transparent and responsive approach to managing work-related matters. Processes are in place for employees to report work-related hazards and to extricate themselves from such risks.

A series of awareness programs are conducted for all employees and workers, focusing on process hazards and the controls implemented to mitigate these risks. Employees and workers are encouraged to proactively detect and report workplace incidents. Furthermore, the Company conducts periodic safety audits to identify and mitigate process safety hazards at the workplace.

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

No

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

| Safety Incident /Number | Category | FY 2024 | FY 2023 |
|---|-----------|---------|---------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 0 | 0 |
| | Workers | 0 | 1 |
| Total recordable work-related injuries | Employees | 0 | 0 |
| | Workers | 0 | 1 |
| No. of fatalities | Employees | 0 | 0 |
| | Workers | 0 | 1 |
| High consequence work-related injury or ill-health (excluding fatalities) | Employees | 0 | 0 |
| | Workers | 0 | 1 |

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

Pokarna is committed to maintaining a safe and healthy workplace for all its employees. The Company has provisions for an ambulance and medical professionals who stand ready to respond to any emergencies. Managers, Foremen, and Supervisors are diligent in their efforts to uphold a safe and healthy workplace, adhering to health and safety measures on a continuous basis.

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

| | FY 2024 | | | FY 2023 | | |
|--------------------|-----------------------|---|---------|-----------------------|---|---------|
| | Filed during the year | Pending resolution at the end of the year | Remarks | Filed during the year | Pending resolution at the end of the year | Remarks |
| Working Conditions | 0 | 0 | - | 0 | 0 | - |
| Health & Safety | 0 | 0 | - | 0 | 0 | - |

14. Assessments for the year:

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

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.

Continuous Training on Health and Safety is held to address / correct related issues to make it incident free.

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).

No

2. Provide the measures undertaken by the entity to ensure payment of statutory dues by the value chain partners.

NA

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

| | Total No. of affected employees/workers | | No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment | |
|-----------|---|---------|---|---------|
| | FY 2024 | FY 2023 | FY 2024 | FY 2023 |
| Employees | 0 | 0 | 0 | 0 |
| Workers | 0 | 0 | 0 | 0 |

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

Yes

5. Details on assessment of value chain partners:

| | % of value chain partners (by value of business done with such partners) that were assessed |
|-----------------------------|---|
| Health and safety practices | 0 |
| Working Conditions | 0 |

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.

NA

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

Essential indicators

1. Describe the processes for identifying key stakeholder groups of the Company.

The Company recognises each individual, group, or institution that contributes to its value chain as a crucial stakeholder. The process of Stakeholder Engagement is diligently executed to identify stakeholders, which include customers, suppliers, communities, government regulators, shareholders, and employees.

Moreover, The Company maintains a continuous commitment to the identification of additional stakeholders by actively engaging with them on a regular basis. This proactive approach involves understanding their perspectives, receiving feedback, and addressing any concerns of significance to them.

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

| Stakeholder Group | Whether identified as vulnerable & marginalised group (Yes/No) | Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others) | Frequency of engagement (Annually, Half yearly, quarterly /others- please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|--|--|---|--|---|
| Communities | No | Emails, CSR initiatives and interventions | Need basis | Positively touching lives of people and thereby enhancing their quality of life and overall well-being, Capacity Building, local development and livelihoods for the affected persons |
| Investors (other than Shareholders) | No | Email, Newspaper, Advertisement, Notice Board, Website | Quarterly, Need basis | Shareholder support and feedback on operations provides continuous guidance for the management and governance |
| Shareholders | No | Email, Newspaper, Advertisement, Notice Board, Website | Quarterly, Need basis | Keeping communications channels open with analysts and investor community and helps to connect them with management |
| Employees and workers | No | Notice Board, Website | as and when required | Employees help meet business goals with their collective knowledge and experience, by initiating best-in-class people practices Benefits, culture and grievances Capacity building and career progression Human Rights aspects related to employee wellbeing |
| Customers | No | Email, Newspaper, Advertisement, Notice Board, Website | as and when required | Understanding of their needs, helps in determining product and services quality and pricing. Product innovation development is guided by customer requirements, Reduction in environmental and social impacts of products to help customers meet their Sustainability Goals |
| Value Chain Partners (Suppliers and Vendors) | No | Email, Newspaper, Advertisement, Notice Board, Website | as and when required | Critical to ensure operational efficiency through timely supplies and logistical efficiency Vital to our goals of sustainability and responsible sourcing Safety of workers and workplace |
| Regulatory/ authorities | No | Email, Newspaper, Advertisement, Notice Board, Website | Quarterly | Regular engagement, communications and advocacy with regulatory authorities Strict compliance with rules and regulations-tracking compliance |

Leadership Indicators

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

The Company firmly believes in the necessity of continuous consultation with its stakeholders. The leadership takes the lead in this endeavour, engaging with stakeholders regularly across various platforms.

In addition, a Corporate Social Responsibility Committee has been instituted at the Board level to conduct regular reviews of progress. Shareholders are also afforded the opportunity to interact with all board members during the Annual General Meeting, which is convened annually.

This approach enables the Company to maintain a consistent understanding of the needs and concerns of its stakeholders, thereby ensuring accountability towards them.

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

Yes. Engaging in regular consultations with its stakeholders yields consistent benefits for The Company. Such interactions play a pivotal role in shaping policies related to economic, environmental, and social matters.

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

The Company undertakes the ongoing identification of disadvantaged, vulnerable, and marginalised stakeholders. Each proposed project or expansion is meticulously mapped through proactive stakeholder engagement, specifically via activities related to Corporate Social Responsibility.

Principle 5: Business should respect and promote human rights

Essential Indicators

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

| Category | FY 2024 | | | FY 2023 | | |
|------------------------|------------|---------------------------------------|--------------|------------|---------------------------------------|--------------|
| | Total (A) | No. of employees /workers covered (B) | % (B/A) | Total (C) | No. of employees /workers covered (D) | % (D/C) |
| Employees | | | | | | |
| Permanent | 119 | 119 | 100 | 175 | 175 | 100 |
| Other than Permanent | - | - | - | - | - | - |
| Total Employees | 119 | 119 | 100 | 175 | 175 | 100 |
| Workers | | | | | | |
| Permanent | 79 | 79 | 100 | 129 | 129 | 100 |
| Other than Permanent | 51 | 0 | 0 | 50 | 0 | 0 |
| Total Workers | 130 | 79 | 60.77 | 179 | 129 | 72.06 |

Note: The Company has instituted a Code of Conduct and a Policy on Sexual Harassment, both of which encompass aspects of human rights. It is a prerequisite for all employees to adhere to these policies prior to their induction into the Company. Furthermore, a Human Rights Policy is in place, governing all employees. This policy is readily accessible to all employees via the Company's portal and website.

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

| Category | Total (A) | FY 2024 | | | | Total (D) | FY 2023 | | | |
|-----------------------------|-----------|-----------------------|---------|------------------------|---------|-----------|-----------------------|---------|------------------------|---------|
| | | Equal to Minimum Wage | | More than Minimum Wage | | | 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 | 119 | 0 | 0 | 119 | 100 | 175 | 0 | 0 | 175 | 100 |
| Male | 116 | 0 | 0 | 116 | 100 | 171 | 0 | 0 | 171 | 100 |
| Female | 3 | 0 | 0 | 3 | 100 | 4 | 0 | 0 | 4 | 100 |
| Other than Permanent | | | | | | | | | | |
| Male | | | | | | | | | | Nil |
| Female | | | | | | | | | | |
| Workers | | | | | | | | | | |
| Permanent | 79 | 4 | 5 | 75 | 95 | 129 | 43 | 33 | 86 | 67 |
| Male | 77 | 3 | 4 | 74 | 96 | 98 | 36 | 37 | 62 | 63 |
| Female | 2 | 1 | 50 | 1 | 50 | 31 | 7 | 23 | 24 | 77 |
| Other than Permanent | 51 | 51 | 100 | 0 | 0 | 50 | 50 | 100 | 0 | 0 |
| Male | 36 | 36 | 100 | 0 | 0 | 35 | 35 | 100 | 0 | 0 |
| Female | 15 | 15 | 100 | 0 | 0 | 15 | 15 | 100 | 0 | 0 |

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

a. The details are provided below.

| | Male | | Female | |
|----------------------------------|--------|---|--------|---|
| | Number | Median remuneration/salary/wages of respective category | Number | Median remuneration/salary/wages of respective category |
| Board of Directors (BoD)* | 6 | 120 | 2 | 24 |
| Key Managerial Personnel (KMP) | 1 | 69.15 | 1 | 6.46 |
| Employees other than BoD and KMP | 113 | 3.1 | 3 | 3.36 |
| Workers | 113 | 1.87 | 17 | 1.46 |

Note: The Company conducts evaluations of all employees purely on the basis of performance, irrespective of gender. This approach ensures a fair and non-discriminatory process for recruitment, compensation, and promotion. As per the aforementioned statistics, the median salary of female employees (excluding the Board of Directors and Key Management Personnel) is higher, attributable to their greater representation in managerial positions as compared to junior non-managerial roles.

Key Managerial Personnel includes Company Secretary and Chief Financial Officer. Directors are counted in Board of Directors.

*Five Board of Directors are being paid sitting for attending Board meeting. Only two Executive Directors are paid the remuneration.

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

| | FY 2024 | FY 2023 |
|---|------------------------|-------------------------|
| | Current Financial Year | Previous Financial Year |
| Gross wages paid to females as % of total wages | 9.55% | 22.37% |

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)

The Company has established a team, which focuses on whistle-blower protection and policy implementation, to address any human rights issues that may arise.

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

The Code of Ethics & Conduct, in conjunction with the Whistle Blower & Protection Policy, offers a platform for employees and individuals within the extended supply chain to report any infractions. The Company fosters an environment where concerns can be voiced without fear of retaliation.

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

The details are provided below:

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

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

| | FY 2024 | FY 2023 |
|---|------------------------|-------------------------|
| | Current Financial Year | Previous Financial Year |
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | Nil | Nil |
| Complaints on POSH as a % of female employees / workers | NA | NA |
| Complaints on POSH upheld | NA | NA |

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

Under The Company's Whistle-Blower & Protection Policy, stakeholders are empowered to collaborate and assist the organisation in eradicating any malpractices within the system. This policy has been established to facilitate the investigation of complaints and recommend appropriate corrective actions.

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

No

10. Assessment for the year:

| | % of the Company's plants and offices that were assessed (by the Company or statutory authorities or third parties) |
|----------------------------------|---|
| Child Labour | Nil |
| Forced Labour/Involuntary Labour | Nil |
| Sexual Harassment | Nil |
| Discrimination at workplace | Nil |
| Wages | Nil |
| Other- please specify | - |

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

Not Applicable

Leadership Indicators

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

The Company has a robust human rights due diligence process through which it continuously assesses and improves its ability to respond to any human rights-related issues.

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

The Company recognizes the importance of upholding ethical and human rights standards throughout our value chain. It respects the human rights of all our stakeholders.

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?

The facility is partially accessible. However, the company recognizes the importance of creating an inclusive and accessible workplace and is committed to improving accessibility for all individuals.

4. Details on assessment of value chain partners:

| | % of value chain partners (by value of business done with such partners) that were assessed |
|----------------------------------|---|
| Sexual Harassment | Nil |
| Discrimination at workplace | Nil |
| Child Labour | Nil |
| Forced Labour/Involuntary Labour | Nil |
| Wages | Nil |
| 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.

Not Applicable

Principle 6- Business 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 2024 | FY 2023 |
|--|---------|---------|
| From renewable sources | | |
| Total electricity consumption (A) | - | - |
| Total fuel consumption (B) | - | - |
| Energy consumption through other sources (C) | - | - |
| Total energy consumed from renewable sources (A+B+C) | - | - |
| From non-renewable sources | | |
| Total electricity consumption (D) | 9643 | 8594 |
| Total fuel consumption (E) | 2407 | 9518 |
| Energy consumption through other sources (F) | - | - |
| Total energy consumed from non-renewable sources (D+E+F) | 12050 | 17912 |
| Total energy consumed (A+B+C+D+E+F) | 12050 | 17912 |
| Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) | 0.0088 | 0.0086 |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) | 0.20 | 0.19 |
| Energy intensity in terms of physical output | | |

The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by OECD which is 22.88 for India

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.

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.

The Company doesn't fall under PAT scheme.

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

| Parameter | FY 2024 | FY 2023 |
|---|---------|---------|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | 2880 | 4580 |
| (ii) Groundwater | 120 | 240 |
| (iii) Third party water | 0 | 0 |
| (iv) Seawater / desalinated water | 0 | 0 |
| (v) Others | 0 | 0 |
| Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v) | 3000 | 4620 |
| Total volume of water consumption (in kilolitres) | 3000 | 4596 |
| Water intensity per rupee of turnover (Total water consumption / Revenue from operations) | 0.79 | 0.75 |
| Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) | 18.07 | 17.16 |
| Water intensity in terms of physical output | - | - |

The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by OECD which is 22.88 for India

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

No

4. Provide the following details related to water discharged:

| Parameter | FY 2024 | FY 2023 |
|--|---------|---------|
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) To Surface water | Nil | Nil |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |

| Parameter | FY 2024 | FY 2023 |
|--|------------|------------|
| (ii) To Groundwater | Nil | Nil |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| (iii) To Seawater | Nil | Nil |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| (iv) Sent to third-parties | Nil | Nil |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| (v) Others | Nil | Nil |
| - No treatment | - | - |
| - With treatment – please specify level of treatment | - | - |
| Total water discharged (in kilolitres) | Nil | Nil |

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

Not Applicable

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

The Company is dedicated to minimising water consumption across all operations, with a focus on reducing water intake. This commitment is embodied in the adoption of the 5 'R' principle: Reduce, Reuse, Recycle, Restore, and Respect.

The processing units operate in strict adherence to the Consent to Operate (CTO) conditions and the norms set by the Pollution Control Board (PCB). Similarly, the quarries function in stringent compliance with the Consent for Operation (CFO) conditions.

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

| Parameter | Unit | FY 2024 | FY 2023 |
|-------------------------------------|-------------------|--------------|--------------|
| NOx | µg/m ³ | 14 | 15 |
| SOx | µg/m ³ | 09 | 11 |
| Particulate matter (PM) | µg/m ³ | 178 | 171 |
| Persistent organic pollutants (POP) | - | Not Relevant | Not Relevant |
| Volatile organic compounds (VOC) | - | Not Relevant | Not Relevant |
| Hazardous air pollutants (HAP) | - | Not Relevant | Not Relevant |

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.

Yes. M/s.Global Enviro Labs, Hyderabad

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

The details are provided below:

| Parameter | Unit | FY 2024 | FY 2023 |
|--|------|---------|---------|
| Total Scope 1 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) | | | |
| Total Scope 2 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available) | | | |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations) | | | |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) | | | |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output | | | |

The Company is in process to calculate the Scope 1 and 2 emissions.

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

Not Applicable

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

No

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

The required details are provided below:

| Parameter | FY 2024 (Current Financial Year) | FY 2023 (Previous Financial Year) |
|---|--|---|
| Total Waste generated (in metric tonnes) | | |
| Plastic waste (A) | - | - |
| E-waste (B) | - | - |
| Bio-medical waste (C) | - | - |
| Construction and demolition waste (D) | - | - |
| Battery waste (E) | - | - |
| Radioactive waste (F) | - | - |
| Other Hazardous waste. Please specify, if any. (G) | - | - |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) | - | - |
| Total (A+B + C + D + E + F + G + H) | - | - |
| Waste intensity per rupee of turnover (Total waste generated /Revenue from operations) | - | - |
| Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) | - | - |
| Waste intensity in terms of physical output | - | - |
| Waste intensity (optional) – the relevant metric may be selected by the entity | - | - |
| For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes) | | |
| Category of waste | | |
| (i) Recycled | - | - |
| (ii) Re-used | - | - |
| (iii) Other recovery operations | - | - |
| Total | - | - |
| For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) | | |
| Category of waste | | |
| (i) Incineration | - | - |
| (ii) Landfilling | - | - |
| (iii) Other disposal operations | - | - |
| Total | - | - |

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

Not Applicable

10. Briefly describe the waste management practices adopted in your establishment. 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.

The Company believes that waste management is a crucial part of its commitment of sustainability. All the waste generated is collected and disposed of as per the guidelines of the Pollution Control Board.

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

| S. No. | Location of operations/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. |
|--|-----------------------------------|-----------------------|--|
| Pokarna does not have any operations/offices in/around sensitive areas such as national parks, wet lands, forest, etc. | | | |

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 |
|--------------------------------------|----------------------|------|---|---|-------------------|
| Nil | | | | | |

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:

| S. No. | Specify the law / regulation / guidelines which was not complied with | Provide details of the non-compliance | Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts | Corrective action taken, if any |
|--------|---|---------------------------------------|---|---------------------------------|
| Nil | | | | |

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:

- (i) Name of the area -None of the company's locations are located in water stress areas.
- (ii) Nature of operations –
- (iii) Water withdrawal, consumption and discharge in the following format:

| Parameter | FY 2024 (Current Financial Year) | FY 2023 (Previous Financial Year) |
|---|--|---|
| Water withdrawal by source (in kilolitres) | | |
| (i) Surface water | Not Applicable | |
| (ii) Groundwater | | |
| (iii) Third party water | | |
| (iv) Seawater / desalinated water | | |
| (v) Others | | |
| Total volume of water withdrawal (in kilolitres) | | |
| Total volume of water consumption (in kilolitres) | | |
| Water intensity per rupee of turnover (Water consumed / turnover) | | |
| Water intensity (optional) – the relevant metric may be selected by the entity | | |
| Water discharge by destination and level of treatment (in kilolitres) | | |
| (i) Into Surface water | Not Applicable | |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (ii) Into Groundwater | | |
| - No treatment | | |
| - With treatment – please specify level of treatment | | |
| (iii) Into 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) | | |

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

Not Applicable

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

| Parameter | Unit | FY 2024 | FY 2023 |
|--|------|---------|---------|
| Total Scope 3 emissions | | | |
| (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | | - | |
| Total Scope 3 emissions per rupee of turnover | | | |
| Total Scope 3 emission intensity | | | |

Note: Indicate if any independent assessment, evaluation, or assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

3. With respect to the ecologically sensitive areas reported in Question 10 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.

Pokarna does not have any operations/offices in/around sensitive areas such as national parks, wet lands, forest, etc.

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

| Sr. No | Initiative undertaken | Details of the initiative (Web-link, if any, may be provided along-with summary) | Outcome of the initiative |
|--------|-----------------------|--|--|
| 1 | Water Management | Water Recycling Plant | The Company's operations incorporate a wet process that utilises non-hazardous water. This non-hazardous water, once discharged, is recycled and subsequently reused for the same process. |
| 2 | Dust Emission | Wet Process. | The Company employs a wet process for the polishing of materials. This method effectively mitigates the emission of dust. |

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

The Company's facilities are strategically situated in the Deccan Plateau, an area with a notably low incidence of earthquakes. The factories are elevated, providing an additional layer of protection against potential flooding. To date, the Company has been fortunate to avoid any incidents related to floods or earthquakes. In the event of an emergency, the Company is well-equipped with buses, other vehicles, and an ambulance to effectively manage disaster scenarios.

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?

No, the Company is handling the natural product which are directly used in the Building Industry. There is no as such impact to the environment.

7. % of Value chain partners (by value of business done with such partners) that were assessed for Environmental Impacts?

No

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.

9

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

| S. No. | Name of the trade and industry chambers/associations | Reach of trade and industry chambers/associations (State/ National) |
|--------|---|---|
| 1 | Chemical and Allied Export Promotion Council (CAPEXIL) | National |
| 2 | Export Promotion Council for EOUs & SEZs (EPCES) | National |
| 3 | Federation of Indian Export Organizations (FIEO) | National |
| 4 | The Federation of Telangana Chambers of Commerce and Industry (FTCCI) | State |
| 5 | NATURAL STONE INSTITUTE, U.S.A. (formerly Marble Institute of America) | International |
| 6 | AHK India, Indo-German Chamber of Commerce, | National |
| 7 | Confederation of Indian Industry (CII) | National |
| 8 | Indo-American Chamber of Commerce | National |
| 9 | Federation of Indian Chamber of Commerce & Industry (FICCI) Ladies Organization | National |

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

| Name of the authority | Brief of the case | Corrective action taken |
|--|-------------------|-------------------------|
| There were no cases of anti-competitive conduct during the reporting period. | | |

Leadership Indicators

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

| S. No. | Public Policy advocated | Method resorted for such advocacy | Whether information available in public domain? (Yes/ No) | Frequency of Review by Board (Annually/ Half yearly/Quarterly/Others- please specify) | Web Link, if available |
|--------|-------------------------|-----------------------------------|---|---|------------------------|
| Nil | | | | | |

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

Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the Company, 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 the Company, in the following format:

| S. No. | Name of Project for which R&R is ongoing | State | District | No. of Project Affected Families (PAFs) | % of PAFs covered by R&R | Amount sent on R&R activities during FY 2023-24 (In INR) |
|----------------|--|-------|----------|---|--------------------------|--|
| Not Applicable | | | | | | |

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

The company undertakes interaction with the community to discuss, identify & address any issues, complaints or grievances of the community. The grievances/complaints received is being looked after by the company so that the grievances/complaints resolved at earliest.

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

| | FY 2024 | FY 2023 |
|---|---------|---------|
| Directly sourced from MSMEs/small producers | 1.82% | 3.23% |
| Directly from Within India | 60% | 58% |

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 2024 | FY 2023 |
|--------------|------------------------|-------------------------|
| | Current Financial Year | Previous Financial Year |
| Rural | 18.05% | 17.66% |
| Semi-urban | 16.54% | 22.10% |
| Urban | 0.00% | 0.57% |
| Metropolitan | 65.41% | 59.67% |

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

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 |
|--|-------------------------|
| Not Applicable | |

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

| S. No | State | Aspirational District | Amount spent (In INR) |
|----------------|-------|-----------------------|-----------------------|
| Not Applicable | | | |

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? (Yes/No) –
No. While the preferential procurement policy for FY 2023-24 is yet to be ratified by the board.
- (b) From which marginalized/vulnerable groups do you procure? – Not Applicable
- (c) What percentage of total procurement (by value) does it constitute? – Not Applicable

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

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

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

| Name of authority | Brief of the Case | Corrective action taken |
|-------------------|-------------------|-------------------------|
| Not Applicable | | |

6. Details of beneficiaries of CSR Projects.

| S.No. | CSR Project | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalized group |
|----------------|-------------|---|---|
| Not Applicable | | | |

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.

The Company actively solicits feedback from management during customer visits at international exhibitions and manufacturing facilities. To gain a deeper understanding of its customers, The Company also seeks direct feedback at international exhibitions. Customer satisfaction remains the primary objective of the Company, serving as a driving force that motivates it to tailor its products in line with consumer requirements.

2. Turnover of products and/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 | - |
| Safe and responsible usage | N.A. |
| Recycling and/or safe disposal | N.A. |

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

| Number of consumer complaints in respect of the following. | FY 2024 (Current Financial Year) | | Remarks | FY 2023 (Previous Financial Year) | | Remarks |
|--|---|-----------------------------------|---------|-----------------------------------|-----------------------------------|---------|
| | Received during the year | Pending resolution at end of year | | Received during the year | Pending resolution at end of year | |
| Data privacy | No complaints were received during the year | | | | | |
| Advertising | | | | | | |
| Cyber-security | | | | | | |
| Delivery of essential services | | | | | | |
| Restrictive Trade Practices | | | | | | |
| Unfair Trade Practices | | | | | | |
| Other | | | | | | |

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

| | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary recalls | Nil | NA |
| Forced recalls | Nil | NA |

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

Yes, the Company has instituted an internally generated policy addressing cyber security and risks pertaining to data privacy. This policy serves multiple functions, with its primary purpose being to inform the Company's users - including employees, contractors, and other authorised users - of their mandatory responsibilities in safeguarding the technological and informational assets of the Company.

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.

Not Applicable

7. Provide the following information relating to data breaches:

| | |
|--|-----|
| a. Number of instances of data breaches along-with impact | Nil |
| b. Percentage of data breaches involving personally identifiable information of customer | NA |
| c. Impact, if any, of the data breaches | NA |

Leadership Indicators

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

The information on company's products can be accessed through the company's website i.e. www.pokarna.com.

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

The Company arranges technical visits regularly to educate the customers where they find solution to their problems. Further, for outstation customers conference calls are organized to understand their requirements and try to meet the same.

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

As the company is engaged in the Granite business, no such mechanism is applicable to company.

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

The Company specialises in the extraction of granite from its mines for sale. There is typically no specific information mandated to be inscribed on the granite. However, in accordance with customer requirements and for certain internal processes, markings such as batch numbers and measurements are occasionally made on the granite.