



Ref : 2024-25/BRSR

July 15, 2025

The National Stock Exchange of India Limited, Exchange Plaza, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051.	BSE Limited, Corporate Relationship Department, P. J. Towers, Dalal Street, Fort, Mumbai – 400 023.
Code : PRSMJOHNSN	Code : 500338

Dear Sir,

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

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are enclosing herewith the Business Responsibility and Sustainability Report of the Company for the financial year 2024-25, which forms part of the Annual Report of the Company for the Financial Year 2024-25.

This is for your information and records.

Thanking you,

Yours faithfully,
for **PRISM JOHNSON LIMITED**

SHAILESH DHOLAKIA
Company Secretary &
Compliance Officer

Encl.: As above

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A

GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L26942TG1992PLC014033									
2.	Name of the Listed Entity	Prism Johnson Limited									
3.	Date of incorporation	1992									
4.	Registered office address	305, Laxmi Niwas Apartments, Ameerpet, Hyderabad - 500 016									
5.	Corporate address	Rahejas, Main Avenue, 2nd. Floor, V. P. Road, Santacruz (West), Mumbai - 400 054									
6.	E-mail	investor@prismjohnson.in									
7.	Telephone	+91-22-49447060									
8.	Website	https://www.prismjohnson.in/									
9.	Financial year for which reporting is being done	<table><thead><tr><th></th><th>Start date</th><th>End date</th></tr></thead><tbody><tr><td>Current Financial Year</td><td>April 1, 2024</td><td>March 31, 2025</td></tr><tr><td>Previous Financial Year</td><td>April 1, 2023</td><td>March 31, 2024</td></tr></tbody></table>		Start date	End date	Current Financial Year	April 1, 2024	March 31, 2025	Previous Financial Year	April 1, 2023	March 31, 2024
	Start date	End date									
Current Financial Year	April 1, 2024	March 31, 2025									
Previous Financial Year	April 1, 2023	March 31, 2024									
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited and National Stock Exchange of India Limited									
11.	Paid-up Capital (In ₹)	₹ 503.36 Crores									
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Nupur Agarwal Chief Investor Relations & Strategy Officer nupur.agarwal@prismjohnson.in Tel: +91-22-49447060									
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).	Disclosures under this report pertaining to environmental, social, and financial performance have been made on a standalone basis.									
14.	Whether the company has undertaken assessment or assurance of the BRSR Core?	Yes, Assurance.									
15.	Name of assessment or assurance provider	BDO India LLP									
16.	Type of assessment or assurance obtained	Limited Assurance									

II. Products/Services**17. Details of business activities (accounting for 90% of the turnover):**

Description of Main Activity	Description of Business Activity	% of Turnover of the entity
Manufacturing	Manufacturing of portland cement, tiles and ready-mixed concrete	92.0%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Portland cement	23942	44.0%
2.	Tiles	23939	28.1%
3.	Ready-mixed concrete	23952	19.2%
4.	Clinker	23941	0.7%

III. Operations**19. Number of locations where plants and/or operations/offices of the entity are situated:**

Location	Number of plants	Number of offices	Total
National	2 Cement plants (one location)	219	333
	11 Tiles plants (including joint ventures)		
	2 Faucet plants		
	1 Sanitary ware plant (joint venture)		
	98 Ready-mixed concrete (RMC) plants (including franchisees)		
International	Nil	Nil	Nil

Note: The Company has operational control over 58 RMC plants included in the standalone entity (out of the total 98 RMC plants) and 6 Tiles plants (out of the total 11 Tiles plants); the reporting boundary of Environmental and Social data does not include the plants that are not under the operational control of the Company.

20. Markets served by the entity:**a. Number of locations****36*****National (No. of States)****29****International (No. of Countries)**

*All states and union territories of the country

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

Response: Exports constituted 0.7% of the Company's total standalone turnover in 2024-25.

c. A brief on types of customers

Response: The Company's customers mainly include dealers, infrastructure companies, real estate firms, and individual homeowners, among others.

IV. Employees

21. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	4,007	3,754	94%	253	6%
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total employees (D + E)	4,007	3,754	94%	253	6%
Workers						
4.	Permanent (F)	1,139	1,139	100%	0	0%
5.	Other than Permanent (G)	5,126	4,933	96%	193	4%
6.	Total workers (F + G)	6,265	6,072	97%	193	3%

b. Differently-abled Employees and Workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	5	4	80%	1	20%
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total employees (D + E)	5	4	80%	1	20%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	1	1	100%	0	0%
5.	Other than Permanent (G)	-	-	-	-	-
6.	Total workers (F + G)	1	1	100%	0	0%

22. Participation/Inclusion/Representation of women:

No. and percentage of Females



Board of Directors

Total (A)

8

No. (B)

1

% (B/A)

12.5%



Key Management Personnel*

Total (A)

2

No. (B)

0

% (B/A)

0%

* Excluding KMPs that are included in Board of Directors

23. Turnover rate for permanent employees and workers

Particulars	2024-25			2023-24			2022-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	30%	30%	30%	30%	20%	30%	27%	41%	28%
Permanent Workers	12%	100%*	12%	8%	67%	8%	5%	0%	5%

* During 2023-24, there was 1 female permanent worker, who left the Company during 2024-25, hence the turnover is 100%.



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

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

S. No.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	TBK Rangoli Tile Bath Kitchen Private Limited	Subsidiary	100%	No
2	TBK Venkataramiah Tile Bath Kitchen Private Limited	Subsidiary	100%	No
3	TBK Samiyaz Tile Bath Kitchen Private Limited	Subsidiary	100%	No
4	H. & R. Johnson (India) TBK Limited	Subsidiary	100%	No
5	RMC Readymix Porselano (India) Limited	Subsidiary	100%	No
6	TBK Prathap Tile Bath Kitchen Private Limited	Subsidiary	98%	No
7	Raheja QBE General Insurance Company Limited	Subsidiary	51%	No
8	Prism Johnson Building Solutions Limited	Subsidiary	100%	No
9	Prism Concrete Solutions Limited	Subsidiary	100%	No
10	PJL Cement Limited	Subsidiary	100%	No
11	Sentini Cermica Private Limited	Joint Venture	50%	No
12	Stellar Ceramics Private Limited (Formerly known as Spectrum Johnson Tiles Private Limited)	Joint Venture	50%	No
13	Antique Granito Private Limited (Formerly known as Antique Marbonite Private Limited)	Joint Venture	50%	No
14	Sanskar Ceramics Private Limited	Joint Venture	50%	No
15	Small Luxetile Private Limited (Formerly known as Small Johnson Floor Tiles Private Limited)	Joint Venture	50%	No
16	Coral Gold Tiles Private Limited	Joint Venture	50%	No
17	Ardex Endura (India) Private Limited	Joint Venture	50%	No
18	TBK Deepgiri Tile Bath Kitchen Private Limited	Joint Venture	50%	No
19	TBK Florance Ceramics Private Limited	Joint Venture	50%	No
20	Sunbath Sanitary Private Limited	Joint Venture	50%	No
21	CSE Solar Parks Satna Private Limited	Associate	27.95%	No
22	Sunspring Solar Private Limited	Associate	27%	No
23	ReNew Green (MPR Two) Private Limited	Associate	45%	No

VI. CSR Details

25.

Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)

Yes

Turnover







₹ 6,725.69 Crores in 2024-25

Net worth

₹ 1,491.25 Crores in 2024-25

VII. Transparency and Disclosures Compliances



26. 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 redress policy)	2024-25			2023-24		
		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	Nil	Nil	Nil	Nil	Nil	Nil
 Investors (other than shareholders)	Yes	Nil	Nil	Nil	Nil	Nil	Nil
 Shareholders	Yes	Nil	Nil	Nil	Nil	Nil	Nil
 Employees and workers	Yes	1	Nil	POSH Complaint	Nil	Nil	Nil
 Customers	Yes	Nil	Nil	Nil	Nil	Nil	Nil
 Value Chain Partners	Yes	Nil	Nil	Nil	Nil	Nil	Nil






The grievance redressal mechanism forms part of the Stakeholder Engagement Policy, which is available on the Company's website at: <https://www.prismjohnson.in/wp-content/uploads/2025/01/Stakeholder-Engagement-Policy.pdf>. The Company has a provision to report any grievances in all key policies.





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





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



S. No.	Material Issue Identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
1	 <p>Energy and GHG emissions</p>	Risk	<ul style="list-style-type: none"> Energy consumption accounts for a significant portion of cement production costs and emissions. Rising energy prices and regulatory shifts toward cleaner energy necessitate efficiency improvements and increased reliance on green and renewable energy sources. Reduction in GHG Emissions will help the Company align with the Indian cement sector's 2070 decarbonisation plan. 	<ul style="list-style-type: none"> Increase reliance on alternative fuels, such as industrial waste, etc. Increase share of green and renewable energy (Including WHRS) Enhance energy efficiency across operations Substitution by alternative low-carbon raw materials 	Negative
2	 <p>Water conservation</p>	Risk	<ul style="list-style-type: none"> Water is critical for production of building materials, such as cement, tiles and ready-mixed concrete. Increasing water scarcity and regulatory scrutiny demand robust water stewardship strategies. 	<ul style="list-style-type: none"> Maintaining Zero Liquid Discharge status across all cement, tiles and ready-mixed concrete plants of the Company that are under operational control Implementation of several water conservation measures, including rainwater harvesting, groundwater recharge, reduction in freshwater consumption, reduction in water intensity, increase consumption of recycled water, among others 	Negative

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)
3	 <p>Waste management and circular economy</p>	Risk	<ul style="list-style-type: none"> Inefficient waste management can lead to environmental violations and missed opportunities for resource recovery. Integrating circular economy principles enhances resource efficiency and reduces landfill dependency. 	<ul style="list-style-type: none"> Implementing the 4R (Reduce, Reuse, Recycle, and Recover) principles for effective utilisation of resources Safe disposal of waste through SPCB authorised recyclers Usage of waste from other industries as alternative raw material or fuel 	Negative
4	 <p>Air quality</p>	Risk	<ul style="list-style-type: none"> Emissions from manufacturing operations impact local air quality and may lead to non-compliance with environmental standards, resulting in penalties or reputational harm. 	<ul style="list-style-type: none"> Real-time monitoring air quality through use of Continuous Emission Monitoring Systems (CEMS) and Continuous Ambient Air Quality Monitoring Systems (CAAQMS) Commitment and initiatives to reduce non-GHG air pollutants, other atmospheric pollutants and Particulate Matter emissions from manufacturing processes 	Negative
5	 <p>Transport and logistics</p>	Opportunity	<ul style="list-style-type: none"> Logistics efficiency is essential for cost and emissions optimisation. 		Positive
6	 <p>Biodiversity</p>	Risk	<ul style="list-style-type: none"> The Company aims to avoid and mitigate any negative impact on local habitats, ecological systems and biodiversity due to its operations. 	<ul style="list-style-type: none"> Undertaking Biodiversity Risk Assessment using the LEAP approach and implementation of the Biodiversity Management Program at Prism Cement Alignment with TNFD recommendations Green belt development and annual plantation drives Mine rehabilitation programs 	Negative

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)
7	 Innovation and sustainable products	Opportunity	<ul style="list-style-type: none"> The Company is committed to developing resource-efficient, low-carbon building materials that promote sustainability and help create long-term value for customers and stakeholders. 		Positive
8	 Diversity and inclusion	Opportunity	<ul style="list-style-type: none"> Prism Johnson promotes gender and role-based diversity and strives to have a diverse & skilled workforce. 		Positive
9	 Human rights	Risk	<ul style="list-style-type: none"> Potential risks of human rights violations within the Company's value chain could affect reputation, stakeholder trust and long-term business sustainability. 	<ul style="list-style-type: none"> Human Rights policy & training Human rights due diligence Human Rights grievance mechanism Supplier assessment framework; SA 8000 certification (Prism Cement) 	Negative
10	 Customer relations	Opportunity	<ul style="list-style-type: none"> The Company engages with customers and addresses concerns in order to ensure customer retention and satisfaction. 		Positive
11	 Talent attraction and retention	Risk	<ul style="list-style-type: none"> Failure to attract or retain a diverse and skilled workforce can lead to skill gaps, reduced innovation, lower productivity and hinder the Company's ability to achieve its growth objectives. 	<ul style="list-style-type: none"> Robust recruitment policy Skill development and training Performance based rewards and recognitions programme Employee benefits to foster employee wellbeing Employee engagement to gauge satisfaction and formulate employee-centric policies 	Negative

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)
12	 Labour relations	Risk	<ul style="list-style-type: none"> Labour unrest can cause operational disruptions. 	<ul style="list-style-type: none"> Active engagement with labour unions for grievance redressal 	Negative
13	 Occupational health and safety	Risk	<ul style="list-style-type: none"> Unsafe working conditions could result in accidents, regulatory penalties, and reputational damage. 	<ul style="list-style-type: none"> Comprehensive Occupational Health & Safety (OHS) policy and management system Regular safety training and awareness programs for employees and workers Proactive health and safety risk assessments (self assessment) across operations Monitor and evaluate safety performance to drive continuous improvement 	Negative
14	 Community engagement	Opportunity	<ul style="list-style-type: none"> Strong community relationships support local economic growth and local development. 		Positive
15	 Values and ethics	Risk	<ul style="list-style-type: none"> Ethical breaches harm reputation and may attract legal action. 	<ul style="list-style-type: none"> Strengthen corporate governance and ensure transparency across operations Embed ethical conduct through policies, such as Anti-Bribery & Anti-Corruption Policy and the Employee Code of Conduct Implement mechanisms such as periodic audits and whistle-blower mechanism 	Negative

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)
16	 <p>Regulatory and statutory compliance</p>	Risk	<ul style="list-style-type: none"> Failure to comply with regulatory and statutory requirements can result in legal consequences, operational setbacks, and loss of stakeholder confidence. 	<ul style="list-style-type: none"> Implement a robust compliance management framework Establish Standard Operating Procedures (SOPs) to ensure adherence to key regulations 	Negative
17	 <p>Economic business performance</p>	Opportunity	<ul style="list-style-type: none"> Strong revenue growth and profitability enables the Company to reinvest in innovation, expand operations and create long-term value for all stakeholders. 		Positive
18	 <p>Indirect economic impacts</p>	Opportunity	<ul style="list-style-type: none"> Local procurement and employment foster community goodwill and economic inclusion. 		Positive
19	 <p>Supplier sustainability</p>	Risk	<ul style="list-style-type: none"> Unethical or unsustainable practices by suppliers, such as human rights violations, non-compliance to environmental norms or poor governance, can lead to reputational damage, supply chain disruptions and misalignment with the Company's ESG commitments and stakeholder expectations. 	<ul style="list-style-type: none"> Supplier Code of Conduct Sustainable Procurement Policy Supplier Sustainability Assessment framework for critical suppliers 	Negative

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)
20	 <p>Corporate governance</p>	Risk	<ul style="list-style-type: none"> Weak corporate governance can lead to poor decision-making, compliance failures and loss of stakeholder trust. 	<ul style="list-style-type: none"> Strong and independent Board with clear oversight responsibilities Transparent reporting and disclosure practices Ethical policies, including Anti-Bribery & Anti-Corruption Policy, Whistle-blower Policy and an Employee Code of Conduct Regular evaluation of governance structures and performance 	Negative
21	 <p>Data protection and privacy</p>	Risk	<ul style="list-style-type: none"> Weak data protection and privacy practices could lead to heavy fines, reputational damage, operational disruptions and loss of customer trust for a company. 	<ul style="list-style-type: none"> Robust data security protocols, including encryption and access controls Comprehensive cybersecurity and information security policies Regular audits and risk assessments of data management practices 	Negative

SECTION B

MANAGEMENT AND PROCESS DISCLOSURES

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)	✓	✓	✓	✓	✓	✓	✓	✓	✓
b. Has the policy been approved by the Board? (Yes/No)	✓	✓	✓	✓	✓	✓	✓	✓	✓
c. Web Link of the Policies, if available	https://www.prismjohnson.in/policies/								
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.	<p>Prism Cement: ISO 9001:2008, ISO 45001:2018, SA 8000:2008, ISO 50001:2011, ISO 14001:2004</p> <p>HRJ: ISO 9001:2008, ISO 45001:2018, ISO 50001:2011, ISO 14001:2004, IGBC, GRIHA, Green Pro</p> <p>Prism RMC: BIS, Green Pro</p>								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>The Company has set clear commitments and goals across key environmental, social, and governance areas to drive sustainable and responsible business operations. On the environmental front, it is focused on reducing its greenhouse gas emissions by increasing the share of renewable energy in its power consumption mix, alongside adopting alternative fuels and raw materials to lower its overall environmental footprint. The Company actively promotes water stewardship by implementing water recycling and groundwater recharge measures to reduce freshwater dependency and enhance resource efficiency. In line with its circularity principles, the Company has adopted processes to minimise waste generation and ensure the reuse or recycling of non-hazardous industrial waste such as broken tiles and process residues. On the social front, the Company remains committed to fostering an inclusive and diverse workforce, with targeted skilling and employment initiatives for its employees. Governance practices are rooted in a robust framework that emphasises transparency, accountability, and ethical conduct, supported by ongoing employee sensitisation and a well-defined code of conduct.</p>								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	<p>Prism Cement continues to make steady progress on its environmental and social goals. The share of renewable energy in total power consumption has increased from ~29% in 2023-24 to ~32% in 2024-25, driven by expansion in installed solar capacity. During 2024-25, Prism Cement increased the share of alternative fuels and raw materials, leading to an increase in Thermal Substitution Rate (TSR) from 3.3% in 2023-24 to 4.6% in 2024-25. Water efficiency has improved further through several initiatives, including rainwater harvesting and wastewater recycling. A large portion of non-hazardous waste is diverted from landfills through co-processing and sale to authorised recyclers. On the social front, Prism Cement upholds inclusive hiring practices and regularly conducts training in health and safety, and other ESG related parameters.</p> <p>HRJ's energy intensity for tiles production has reduced by nearly 20% in the past three years, from the baseline year of 2021-22. The Division has also increased its share of rainwater harvesting in total water consumption, in the past three years.</p>								

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)

Response: As a key player in the building materials industry, we recognise our critical role in shaping a sustainable future. Guided by a clear vision to drive responsible growth, we continue to innovate, adapt and deliver solutions that align with the evolving expectations of our customers, stakeholders and communities.

Our sustainability framework rests on four strategic pillars: Creating Stakeholder Value, Safeguarding the Environment, Employee Well-being and Growth and Supporting Communities. Each of these anchors our actions and underscores our commitment to long-term, inclusive development.

In 2024–25, we have progressed towards reducing our environmental footprint. As part of our sustainability initiatives, we installed an additional 8MW of solar power at our cement plants in Satna, Madhya Pradesh. As a result, over 32% of Prism Cement's power requirement was met through green and renewable sources, including WHRS, as compared to over 29% in the previous year. We increased usage of alternate fuels, thereby increasing the thermal substitution rate (TSR) from 3.3% in 2023-24 to 4.6% in 2024-25 (Prism Cement). Additionally, our emissions intensity per tonne of cementitious material (Scope 1 + Scope 2) declined by 4.1% in the past three years.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<p>Our green cover expansion continued with the plantation of nearly 40,000 trees, reinforcing our commitment to biodiversity and ecological balance.</p> <p>Our commitment to inclusive and community-led growth remains steadfast. We spent ₹ 1.16 Crores in impactful CSR initiatives, primarily focussing on the 18 villages surrounding our Satna plant. These programs span Rural Infrastructure Development, Health and Hygiene, Education, Environment and Water Conservation, Access to Safe Drinking Water, Disaster Relief and Social Welfare.</p> <p>As we move forward, our mission is clear: to build responsibly, grow sustainably and serve communities meaningfully—ensuring that progress leaves no one behind.</p>									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<p>DIN No: 00515412</p> <p>Name: Vijay Aggarwal</p> <p>Designation: Managing Director</p> <p>Telephone no: + 91-22-61042200</p> <p>Email Id: investor@prismjohnson.in</p>								
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.	<p>Yes. The sustainability governance framework of Prism Johnson is headed by the Risk Management Committee of the Board, which evaluates the Company's progress on its sustainability agenda and how effectively it is addressing environmental and social risks. The Executive Committee (EC) of the Company is responsible for formulating the sustainability strategy of the Company.</p>								

10. Details of Review of NGRBCs by the Company:

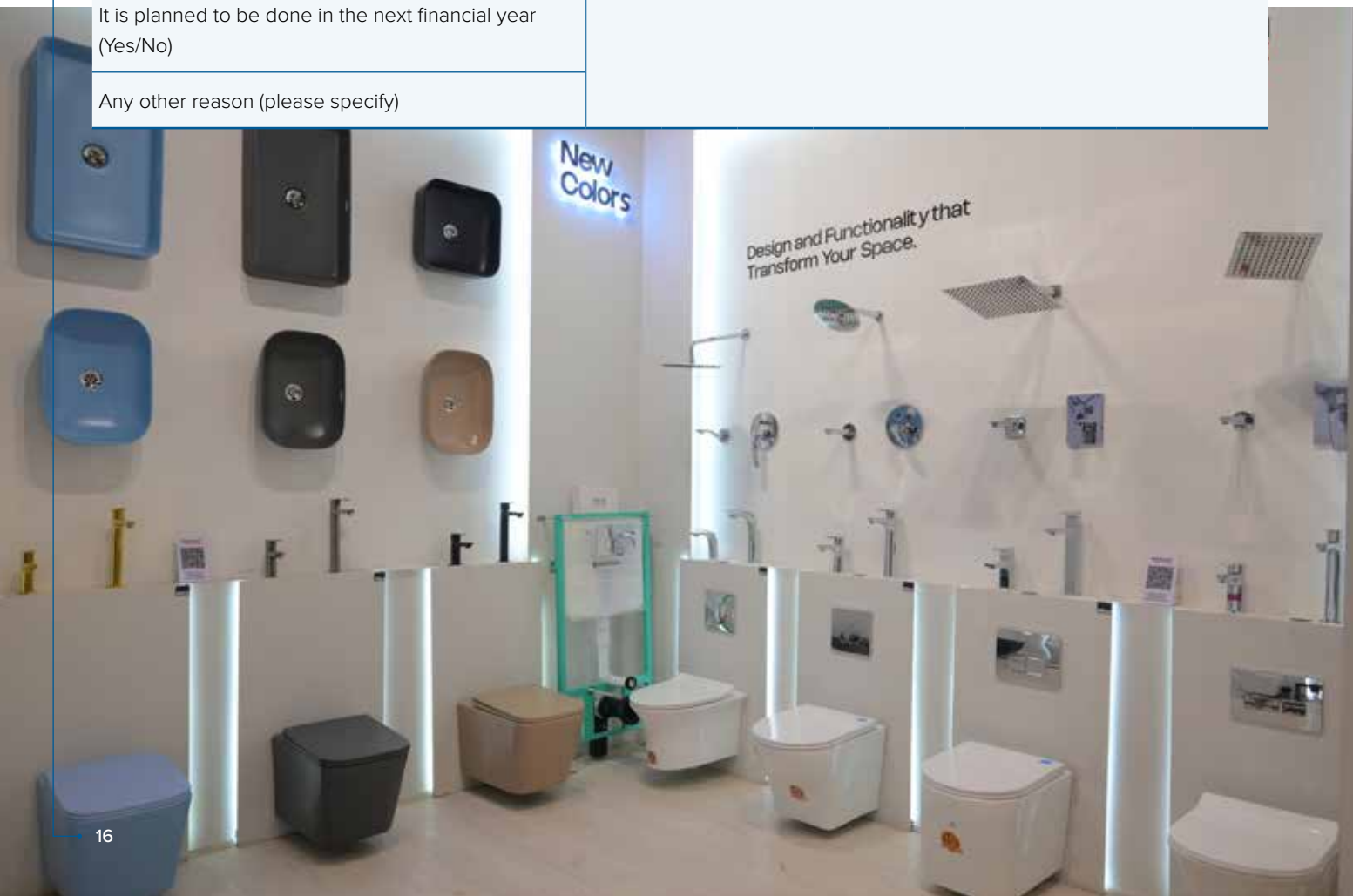
Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, the Risk Management Committee (Committee of the Board) is responsible for reviewing the Company's performance against the above policies									Quarterly								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes, the Executive Committee of the company reviews compliance with statutory requirements									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.

P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
No, the Company has a comprehensive evaluation framework through which it evaluates compliance to all its policies.								

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

Subject for Review	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
 Board of Directors	4		100%
 Key Managerial Personnel	4	BRSR Training covering all nine principles of NGRBC, cyber-security awareness, enterprise risk management, human rights and health & safety	100%
 Employees other than BoD and KMPs	635		100%
 Workers	515		70%

Note: Board of Directors excludes Independent & Non-Executive Directors.

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

Monetary					
Particulars	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Nil	Nil	Nil	Nil	Nil
Settlement					
Compounding fee					
Non-Monetary					
Particulars	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment	Nil	Nil	Nil	Nil	
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
Not Applicable	

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

Response: Prism Johnson has adopted a zero-tolerance Anti-Bribery and Anti-Corruption Policy to uphold the highest standards of integrity, transparency and ethical conduct across all business operations. The policy applies to all stakeholders—including employees, directors, contractors, vendors and business partners—and aligns with applicable legal frameworks. It sets clear guidelines to identify, prevent and report any bribery or corrupt practices, promotes ethical behaviour through training and awareness and ensures accountability

through oversight by a designated Vigilance Officer and the Executive Committee. The Company also encourages whistleblowing and provides protection against retaliation, with mechanisms for monitoring, reporting and periodic policy review.

Further details on the ABAC policy can be found at <https://www.prismjohnson.in/wp-content/uploads/2025/01/Anti-Bribery-and-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:

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

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

Particulars	2024-25		2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	None	Nil	None
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	None	Nil	None

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.

Response: There have been no fines/ penalties/actions taken by regulators/law enforcement agencies/judicial institutions, pertaining to cases of corruption and conflicts of interest.



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

Particulars	2024-25	2023-24
Number of days of accounts payables	97	92

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	2024-25	2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	62.8%	65.1%
	b. Number of dealers / distributors to whom sales are made	6,193	6,464
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	4.4%	7.8%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	13.4%	13.5%
	b. Sales (Sales to related parties / Total Sales)	0.6%	0.5%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	98.2%	93.3%
	d. Investments (Investments in related parties / Total Investments made)	99.9%	99.9%



For the purpose of this report, Trading House refers to a business entity that facilitates international trade by acting as an intermediary between buyers and sellers across countries.

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.**

	2024-25	2023-24	Details of improvements in environmental and social impacts
 R&D	₹ 3.81 Crores	₹ 4.45 Crores	Over the years, the Company's R&D activities have increasingly focused on energy-efficient, greener processes and products with a lower environmental footprint that also safeguard customer health and wellbeing. The Company's focus is on creating innovative resilient solutions for its customers.
 Capex	₹ 120.26 Crores (34%)	₹ 119.2 Crores (26%)	Capex in 2024-25 primarily includes installation of additional solar power at Satna plant, Vijayawada tile plant modernisation, and various energy efficiency improvement projects

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

Response: Yes

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

Response: 49%, the Company is committed to responsible sourcing and has established a Supplier Code of Conduct that sets clear expectations around Business Ethics, Environmental Responsibility, and Labour and Human Rights. Suppliers are required to formally acknowledge the Code by sharing a signed copy with the Company. As of March 31, 2025, 63 critical suppliers signed the Supplier Code of Conduct. These suppliers constituted around 49% of total raw material procurement in 2024-25.

To further align its supply chain with its ESG objectives, the Company has introduced a Supply

Chain Sustainability Assessment Framework. This framework is currently being applied to evaluate the ESG performance of key critical suppliers and to ensure alignment with the Company's broader sustainability goals.

In line with SA 8000 standards, the Company regularly conducts social performance evaluations of its suppliers, focusing on identifying risks related to labour practices and human rights. Principal suppliers undergo structured assessments and audits, which classify risk levels—low, medium, or high—and identify potential impacts. Based on these findings, the Company collaborates with suppliers to implement corrective action plans, aiming to reduce or eliminate identified risks. Each supplier is then assigned a performance rating, and regular reassessments are carried out to monitor ongoing compliance.

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.



Plastics (including packaging)

Prism Cement has taken a significant step towards environmental responsibility by creating an Extended Producer Responsibility (EPR) strategy that aligns with the Plastic Waste Management Rules of 2016. This ensures the responsible collection, recycling, and disposal of plastic packaging waste across all operations. It involves collaborating with certified EPR vendors to implement the plan effectively.



E-waste

The Company generates e-waste from internal use of laptops, IT peripherals and other electronic equipment. This waste is responsibly managed through two key channels: disposal via government-registered recyclers and participation in exchange programs offered by such equipment providers.



Hazardous waste

The hazardous waste generated in the facilities is processed by State Pollution Control Board (SPCB)-authorised vendors, in compliance with the environmental guidelines.



Other waste

The non-hazardous waste generated is processed by SPCB-authorised vendors. Biodegradable waste is further processed into Alternative Fuels and Raw Materials (AFR), supporting the Company's circular economy efforts.

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.

Response: Yes, EPR is applicable to Prism Cement activities. The Company has developed an EPR plan and has partnered with SPCB authorised recyclers for catering to the EPR requirements.



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	Total (A)	% of employees covered by									
		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	3,754	3,754	100%	3,754	100%	-	-	-	-	-	-
Female	253	253	100%	253	100%	253	100%	-	-	-	-
Total	4,007	4,007	100%	4,007	100%	253	6%	-	-	-	-
Other than Permanent Employees											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

* Day care facilities are provided, wherever applicable in line with the regulations

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

Category	Total (A)	% of workers covered by									
		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	1,139	1,139	100%	1,139	100%	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	1,139	1,139	100%	1,139	100%	-	-	-	-	-	-
Other than Permanent Workers[#]											
Male	4,933	-	-	-	-	-	-	-	-	-	-
Female	193	-	-	-	-	-	-	-	-	-	-
Total	5,126	-	-	-	-	-	-	-	-	-	-

* Day care facilities are provided, wherever applicable in line with the regulations

[#] Vendors and contractors are required to adhere with the statutory compliances as per applicable regulations.

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

Particulars	2024-25	2023-24
Cost incurred on well-being measures as a % of total revenue of the company	0.4%	0.3%

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

Benefits	2024-25			2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	3%	2%	Y	5%	3%	Y
Others – please specify	Nil			Nil		

3. 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.

Response: Yes, the Company complies with the requirements of the Rights of Persons with Disabilities Act, 2016, wherever applicable.

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.

Response: Yes, the Company is an equal-opportunity employer and has put in place a Diversity and Inclusion Policy. It ensures there is no discrimination based on factors, such as gender, caste, race, religion, ethnicity, and disability, among others. The recruitment process of the Company is firmly rooted on the principles of meritocracy. The Company's dedication to fostering a diverse and inclusive workplace is put into practice through its Diversity and Inclusion Policy. The policy is available on the Company's website at: <https://www.prismjohnson.in/wp-content/uploads/2023/07/Diversity-and-Inclusion-Policy.pdf>

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

Category	Permanent Employees		Permanent Workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	0	0	0	0
Female	0	0	0	0
Total	0	0	0	0

Note: No employee or worker availed parental leave during 2023-24 and 2024-25.

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.

Category	Yes/No (If yes, then give details of the mechanism in brief)
Permanent Workers	Yes, The Company has instituted an employee grievance redressal mechanism that allows employees to formally voice concerns, if any. All the employee-centric policies of the Company, including the Anti-Bribery & Anti-Corruption policy, Whistle Blower policy, Diversity and Inclusion policy, POSH policy, Human Rights policy, Stakeholder Engagement policy and Occupational Health and Safety policy specify how and to whom grievances can be reported. These policies are available on the Company website.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	2024-25			2023-24		
	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	4,007	0	0%	3,949	0	0%
Male	3,754	0	0%	3,696	0	0%
Female	253	0	0%	253	0	0%
Total Permanent Workers	1,139	842	74%	1,280	963	75%
Male	1,139	842	74%	1,279	962	75%
Female	0	0	NM	1	1	100%

8. Details of training given to employees and workers:

Category	2024-25					2023-24				
	Total (A)	On Health and Safety measures		On skill upgradation		Total (D)	On Health and Safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	3,754	1,872	50%	3,094	82%	3,696	1,464	40%	2,576	70%
Female	253	65	26%	158	62%	253	95	37%	193	76%
Total	4,007	1,937	48%	3,252	81%	3,949	1,559	40%	2,769	70%
Workers										
Male	6,072	4,281	71%	3,357	55%	6,364	3,741	59%	1,721	27%
Female	193	118	61%	48	25%	180	52	29%	2	1%
Total	6,265	4,399	70%	3,405	54%	6,544	3,793	58%	1,723	26%

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

Category	2024-25			2023-24		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	3,754	3,225	86%	3,696	3,018	82%
Female	253	197	78%	253	168	66%
Total	4,007	3,422	85%	3,949	3,186	81%
Workers						
Male	1,139	880	77%	1,279	896	70%
Female	0	0	NA	1	0	0%
Total	1,139	880	77%	1,280	896	70%

* Includes only permanent workers

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?

Response: Yes. The Company has established an Occupational Health and Safety Management (OHS) system throughout its operations. Prism Cement and HRJ's plants have been awarded the ISO 45001:2018 certification, while all plants in the RMC division maintain a strong internal health and safety management system.

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

Response: The Company has developed SOPs to instruct and delineate safety protocols for all operations deemed high-risk. Additionally, it routinely evaluates both regular and irregular activities, examines previous incidents and anticipates potential emergency situations. Annual inspections are also carried out at plants to assess the performance of tools and machinery, among other aspects. In the plants, safety related sign boards are placed at conspicuous places. The Company has dedicated site-level safety committees at its plants, who are responsible for conducting Hazard Identification and Risk Assessments (HIRA). Furthermore, the Company's manufacturing plants engage in Hazard and Operability (HAZOP) studies to pinpoint potential risks and devise appropriate countermeasures.









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

Response: Yes, the Company has a comprehensive hazard and near-miss reporting system, allowing employees and workers, both permanent and contractual, to report potential hazards and near-miss incidents promptly. Near misses, defined as incidents that could have resulted in injury or damage but did not, are treated with equal priority to actual accidents, as they provide valuable insights into potential risks and help prevent future incidents. Workers are encouraged to report all near-misses and hazards, even if no injury or damage occurred, as these reports are critical for identifying hidden risks before they escalate.

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

Response: Yes, the Company ensures that all qualifying employees and workers receive ESI cards, enabling them and their families to access benefits at designated hospitals. Alongside, it extends additional advantages such as Health Care Insurance, Group Personal Accident (GPA) insurance, life insurance and coverage for disability to its employees and permanent workers.

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

Safety Incident/Number	Category*	2024-25	2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	 Employees	0	0
	 Workers	0.14	0.69
Total recordable work-related injuries	 Employees	0	1
	 Workers	2	16
Number of fatalities	 Employees	0	0
	 Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	 Employees	0	0
	 Workers	1	0

* Includes both permanent and other than permanent workers

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

Response: To advance its commitment to achieving a zero-accident and injury-free workplace, the Company has established Occupational Health and Safety Management (OHS) systems across all its plants. To guarantee the effective enforcement of its safety policies and management systems, Safety Governance Committees have been set up within various business divisions. These committees oversee safety practices at each manufacturing site, where site-level safety committees conduct Hazard Identification and Risk Assessment (HIRA) evaluations. Moreover, Company’s plants carry out Hazard and Operability (HAZOP) studies to pinpoint potential hazards and develop appropriate mitigation strategies. Standard Operating Procedures (SOPs) have been developed to guide and standardise safety measures for all operations deemed high-risk.

Comprehensive safety training programs are conducted regularly for all employees and contract workers, tailored to job roles and site-specific risks. In addition, gate safety meetings, toolbox talks and mock drills are held periodically to reinforce best practices and maintain a high level of safety awareness and emergency preparedness at workplace. Specialised training sessions are also provided for high-risk operations, such as working at heights, confined space entry and handling of hazardous materials.

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

Category	2024-25			2023-24		
	Filed during this year	Pending resolution at the end of year	Remarks	Filed during this year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	0	0	0	Not Applicable
Health & Safety	0	0	0	0	0	Not Applicable

14. Assessments for the year:



During 2024-25, the Company conducted a self assessment of health & safety practices across all its operations. The assessment was conducted in accordance with the safety audit standard (IS-14489), focusing on 10 health & safety themes.

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.

Response: Prism Johnson places utmost importance on the health, safety and well-being of its employees, contract workers and stakeholders across all its operations. Regular safety audits, risk assessments and health evaluations are carried out periodically to proactively identify and mitigate potential hazards. In cases where safety-related incidents have occurred, the Company has taken prompt corrective actions, including root cause analysis, immediate rectification of unsafe conditions and implementation of preventive measures such as process improvements and reinforcement of safety protocols. Continuous training, awareness programs and toolbox talks are conducted to strengthen the safety culture across all levels. Based on health and safety assessments, policies and procedures are regularly reviewed and updated to address any emerging risks or concerns. Prism Johnson remains committed to maintaining high standards of occupational health and safety and invests in infrastructure, systems and capacity building to ensure a safe and secure working environment for all.

PRINCIPLE 4



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

Essential Indicators

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

Response: The Company engages with all stakeholders who are impacted by its operations and who have the potential to influence the Company. The Company has established a comprehensive process to identify crucial stakeholders, create engagement strategies and perform stakeholder analysis. The Company engages with several stakeholders through a mix of formal and informal channels, aimed at understanding their sustainability priorities and concerns.

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

Stakeholder group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication	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	Community Meetings: Annual General Meetings, Investor interactions Email: Postal Ballots, Annual Report Website: Quarterly results and presentations, Annual Report and Sustainability Report, Postal Ballots, SEBI LODR Disclosures	Quarterly/ Annually/ Other (need basis)	<ul style="list-style-type: none"> Business growth by leveraging the Company's operating, financial and sustainability strategy Timely financial disclosures Competition and market positioning Sound corporate governance mechanism Timely receipts of dividends and resolving shareholders grievances and creating awareness of ease of doing business
 Customers & Dealers	No	Community Meetings: Dealer and distributor conventions, Seminars and workshops Other: Customer satisfaction surveys, Grievance redressal forums	Other (need basis)	<ul style="list-style-type: none"> Customer satisfaction, loyalty and retention Product quality and safety New product development based on market needs Fair and competitive pricing Timely and efficient redressal of complaints Detailed product related labelling; Adequate information on products
 Employees	No	Emails: Newsletters, Periodical e-bulletins Community Meetings: Workshops, events, and seminars Other: Various trainings held throughout the year, Performance evaluation, Employee satisfaction surveys, Grievance redressal and self service portals	Other (need basis)	<ul style="list-style-type: none"> Company policies and procedures Nurturing work environment Career counselling and growth prospects Personal and professional growth Diversity and equal opportunity Health and well-being On the job trainings Skill development programmes

Stakeholder group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
 Suppliers & Service Providers	No	Community Meetings: Meetings with contractors/ vendors, Seminars and workshops, Supplier feedback survey	Other (need basis)	<ul style="list-style-type: none"> Inclusion of local suppliers Timely payment to suppliers Fair and accountable supply chain practices Improving operational efficiency of logistics Supplier financial health, reputation, and service quality
 Local Communities	Yes	Community Meetings: Awareness programmes Others: Social media channels, Sponsorships, CSR activities	Other (need basis)	<ul style="list-style-type: none"> Strengthening relations with local communities Needs assessment of local communities CSR activities
 Government & Regulatory Bodies	No	Website: Annual Report and requisite disclosures, Notices and circulars Others: Policy advocacy forums, Compliance reports	Other (need basis)	<ul style="list-style-type: none"> Engaging with government regulatory bodies to stay compliant with legal and regulatory requirements Product safety Product quality and standard Employee health and safety Advocacy of industrial problems and labour related reforms
 Board of Directors	No	Community Meetings: Board/ ERM/Committee meetings, Annual General Meeting, Familiarisation Programme Website: Annual Report and disclosures Other: Evaluation of Board, Board Committees and Individual Directors	Quarterly/ Annually	<ul style="list-style-type: none"> Sustainable growth of business Sound corporate governance mechanisms Formulation of business strategy, risk management and implementation of key actionable items Investor relations
 Industry Associations	No	Community Meetings: Conferences, Technology exhibitions meetings, Events, and seminars, Forums and workshops	Other (need basis)	<ul style="list-style-type: none"> Policy advocacy Continuous innovation and staying updated with industry developments Maintenance of product and service standards Cooperation between business to ensure overall industry development

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	2024-25			2023-24		
	Total (A)	No. of employees/ Workers (B)	%B/A	Total (C)	No. of employees/ Workers (D)	% D/C
Employees						
Permanent	4,007	1,508	38%	3,949	2,426	61%
Other than Permanent	-	-	-	-	-	-
Total Employees	4,007	1,508	38%	3,949	2,426	61%
Workers						
Permanent	1,139	640	56%	1,280	517	40%
Other than Permanent	5,126	348	7%	5,264	797	15%
Total Employees	6,265	988	16%	6,544	1,314	20%

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

Category	2024-25					2023-24				
	Total (A)	Equal to Minimum wage		More than Minimum wage		Total (D)	Equal to Minimum wage		More than Minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	4,007	0	0%	4,007	100%	3,949	0	0%	3,949	100%
Male	3,754	0	0%	3,754	100%	3,696	0	0%	3,696	100%
Female	253	0	0%	253	100%	253	0	0%	253	100%
Other than Permanent	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

Category	2024-25					2023-24				
	Total (A)	Equal to Minimum wage		More than Minimum wage		Total (D)	Equal to Minimum wage		More than Minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Workers										
Permanent	1,139	34	3%	1,105	97%	1,280	104	8%	1,177	92%
Male	1,139	34	3%	1,105	97%	1,279	104	8%	1,176	92%
Female	0	0	0%	0	0%	1	0	0%	1	100%
Other than Permanent	5,126	3,795	74%	1,331	26%	5,264	2,131	40%	3,898	74%
Male	4,933	3,630	74%	1,303	26%	5,085	2,120	42%	3,730	73%
Female	193	165	85%	28	15%	179	11	6%	168	94%

3. Details of remuneration/salary/wages

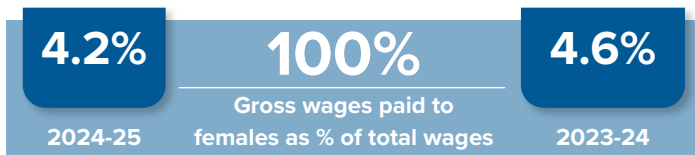
a. Median remuneration / wages

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (₹ Lakhs)	Number	Median remuneration/ salary/ wages of respective category (₹ Lakhs)
Board of directors (BoD)*	3	399.7	0	-
Key Managerial Personnel	2	142.4	0	-
Employees other than BoD and KMP*	3,749	7.3	253	7.5
Workers*	1,139	6.5	0	-

* Salary for one of the Directors, Mr. Raakesh Jain, has been considered for the period from August 17, 2024 to March 31, 2025, as he was appointed as Executive Director & CEO (Cement) of the Company w.e.f. August 17, 2024.

Note: Information has been provided as of March 31, 2025; Non-Executive Directors are not considered

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









4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?

Response: Yes. The HR department, in collaboration with the senior management of the Company is responsible for managing human rights concerns. Additionally, the procurement team across all business divisions is tasked with ensuring that value chain partners acknowledge the labour and human right principles stipulated in the Company's Supplier Code of Conduct.

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

Response: The Company's Human Rights Policy is in alignment with internationally recognised frameworks, including the International Labour Organisation's Declaration on Fundamental Principles and Rights at Work, the International Declaration of Human Rights and the UN Convention on the Rights of the Child, as well as applicable local regulations. As outlined in the policy, any grievances related to human rights can be directed to the Company's HR department. This policy covers both the Company's employees and its value chain partners. Additionally, in accordance with the requirements specified in the Supplier Code of Conduct, any concerns pertaining to labour and human rights can be reported to the Company. Both these policies provide a grievances mechanism to report any issues or complaints or grievances. Moreover, Prism Cement has established a grievance redressal mechanism that aligns with the SA 8000 certification standards, incorporating a specified escalation matrix for addressing issues.

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

	2024-25			2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
 Sexual Harassment	1	0	Resolved through the conciliation route in accordance with the prescribed procedures under the POSH Act	0	0	Not applicable
 Discrimination at workplace	0	0	Not applicable	0	0	Not applicable
 Child Labour	0	0	Not applicable	0	0	Not applicable
 Forced Labour/ Involuntary Labour	0	0	Not applicable	0	0	Not applicable
 Wages	0	0	Not applicable	0	0	Not applicable
 Other human rights related issues	0	0	Not applicable	0	0	Not applicable

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

Particulars	2024-25	2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	Nil
Complaints on POSH as a % of female employees / workers	0.2%	0%
Complaints on POSH upheld	1	Not Applicable

During 2024-25, one complaint was received with allegations of sexual harassment as per the provisions of the POSH Act. The same was resolved through the conciliation route in accordance with the prescribed procedures under the POSH Act.

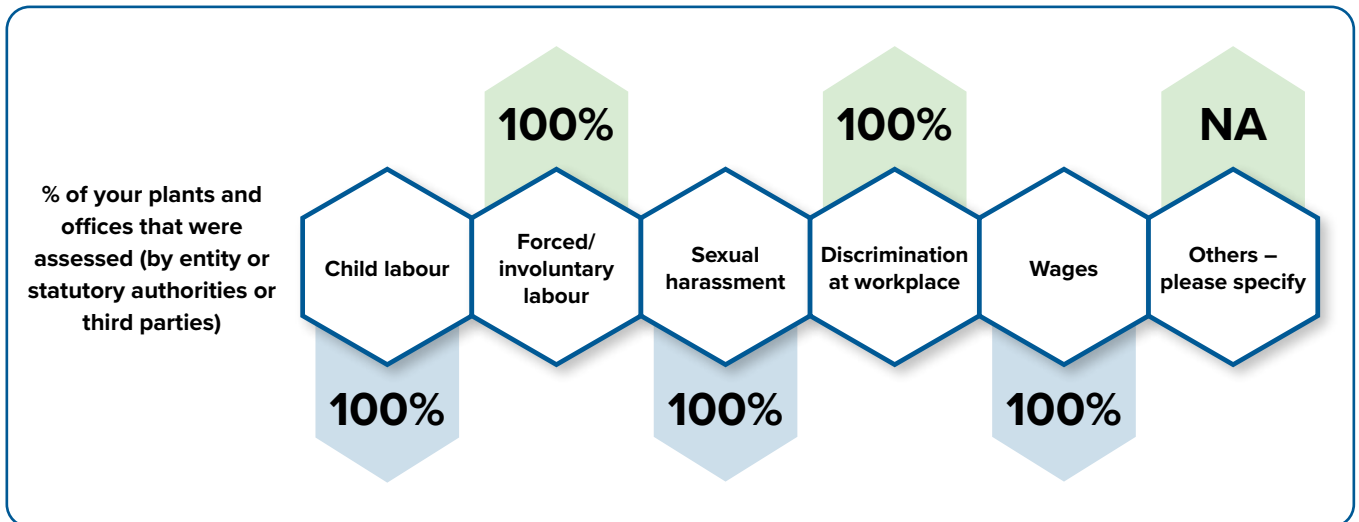
8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

Response: The Company's whistle blower mechanism has established strict confidentiality protocols to protect the identity of the complainant. Any whistle blower cases that arise are directed to the Chairman of the Company, the Chairperson of the Audit Committee and the Corporate Governance Cell. Furthermore, the Company has developed and implemented a POSH Policy aimed at the prevention, prohibition and redressal of sexual harassment at the workplace. Internal Complaints Committee have been established on Zonal basis to address complaints and is tasked with conducting investigations in a fair and impartial manner, ensuring utmost confidentiality and anonymity throughout the process. Further, to increase awareness, the Company conducted extensive and regular training sessions during the year to educate employees on the Company's policies regarding discrimination and harassment. This included several POSH trainings conducted in local languages to educate the workers at the Company's plants.

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

Response: Yes, the Company's value chain partners are required to share a written acknowledgement of the Supplier Code of Conduct, which covers several ESG principles, including labour and human rights.

10. Assessments for the year



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

Response: The Company conducted a Human Rights Assessment for all its plants during 2024-25, and none of the plants reported any human rights violations related to child labour, forced or involuntary labour, discrimination at workplace etc.

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

Whether total energy consumption and energy intensity is applicable to the company? **Yes**

Particulars	2024-25	2023-24
Revenue from operations (in ₹)	6725.69	7068.59

Parameter	Units	2024-25	2023-24
From Renewable sources			
Total electricity Consumption (A)	Gigajoule (GJ)	5,63,187	6,53,664
Total Fuel Consumption (B)	Gigajoule (GJ)	10,87,638	8,98,324
Energy consumption through other sources (C)	Gigajoule (GJ)	-	-
Total energy consumed from renewable sources (A+B+C)	Gigajoule (GJ)	16,50,826	15,51,988
From Non-renewable sources			
Total electricity consumption (D)	Gigajoule (GJ)	13,05,598	13,52,018
Total fuel consumption (E)	Gigajoule (GJ)	1,44,95,544	1,42,67,279
Energy consumption through other sources (F)	Gigajoule (GJ)	-	-
Total energy consumed from non-renewable sources (D+E+F)	Gigajoule (GJ)	1,58,01,142	1,56,19,297
Total energy consumed (A+B+C+D+E+F)	Gigajoule (GJ)	1,74,51,968	1,71,71,285
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	Gigajoule (GJ) / ₹	0.000259 GJ/₹	0.000243 GJ/₹
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)*	Gigajoule (GJ) / US\$	0.0054	0.0056
Energy intensity in terms of physical output	Gigajoule (GJ)	1.64 GJ/MT	1.44 GJ/MT

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency. Yes, BDO India LLP

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by International Monetary Fund (IMF) for India which is 20.66. The increase in intensity in terms of physical output is due to the reduction in production quantity for cement and RMC divisions.

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.

Response: Yes, Prism Johnson's Cement Division (Unit I and Unit II) have been identified as designated consumers under the Perform, Achieve and Trade (PAT) scheme.

Unit I has successfully completed two PAT cycles, Cycle-I (2012–2015) and Cycle-II (2016–2019), and achieved the assigned targets in both the cycles and has earned Energy Saving Certificates. Currently, Unit I is participating in PAT Cycle-VII (2022–2025).

Unit II has completed one PAT cycle — Cycle-III (2017–2020) — successfully meeting its target, thereby earning Energy Saving Certificates. Unit II is also currently under PAT Cycle-VII (2022–2025).

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

Parameter	2024-25	2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	3,85,448	5,03,035
(ii) Groundwater	7,84,499	9,85,274
(iii) Third party water	4,57,122	4,93,133
(iv) Seawater / desalinated water	Nil	Nil
(v) Others	Nil	Nil
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	16,27,069	19,81,442
Total volume of water consumption (in kilolitres)	16,26,829	19,81,442
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.000024 KL/₹	0.000028 KL/₹
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total water consumption / Revenue from operations adjusted for PPP) (KL / US\$)	0.00050	0.00064
Water intensity in terms of physical Output	0.15 KL/MT	0.16 KL/MT

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, BDO India LLP

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by International Monetary Fund (IMF) for India which is 20.66. The increase in intensity in terms of physical output is due to the reduction in production quantity for cement and RMC divisions.

4. Provide the following details related to the water discharged.

Parameter	2024-25	2023-24
Water discharge by destination and level of treatment (in kilolitres)		
i. To Surface Water	Nil	Nil
- No Treatment		
- With treatment - 2 stage treatment		
ii. To Groundwater	Nil	
- No Treatment		
- With treatment - please specify level of treatment		
iii. To Seawater	Nil	
- No Treatment		
- With treatment - please specify level of treatment		
iv. Sent to third parties	240	
- No Treatment	240	
- With treatment - please specify level of treatment	Nil	
v. Others	Nil	
- No Treatment		
- With treatment - please specify level of treatment		
Total water discharged (in kilolitres)	240	

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, BDO India LLP

Note: 240 kilolitres of waste water from the Company's faucet plant in Baddi, Himachal Pradesh was sent to a Common Effluent Treatment Plant (CETP) for treatment, which is outside the plant premises.

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

Response: At present, the Company's all 2 cement plants, all 6 tiles plants and 58 RMC plants that are under operational control of the Company are Zero Liquid Discharge (ZLD) plants. This does not include Prism RMC's Mega plants as these facilities fall outside the Environmental, Social and Governance (ESG) reporting boundary of the business division.

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

Whether air emissions (other than GHG emissions) by the entity is applicable to the company? **Yes**

Parameter	Please specify unit	2024-25	2023-24
NOx	Tonnes/ Year	3,619	2,351
SOx	Tonnes/ Year	1,899	1,391
Particulate Matter (PM)	Tonnes/ Year	428	411
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please specify	-	-	-

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, BDO India LLP

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

Whether greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity is applicable to the company? **Yes**

Parameter	Unit	2024-25	2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂	38,28,849	38,26,859
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂	2,63,658	2,66,647
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ / ₹ Crores	608	580
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Power Purchasing Parity (PPP)*	tCO ₂ / US\$ mn	1,257	1,325
Total Scope 1 and Scope 2 emission intensity in terms of physical output	Kg CO₂ per MT of cementitious material (Prism Cement)	623	616

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, BDO India LLP

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by International Monetary Fund (IMF) for India which is 20.66.

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

Response: Yes, the Company has undertaken several initiatives aimed at reducing greenhouse gas (GHG) emissions as part of its broader decarbonisation strategy.

Prism Johnson is committed to climate action and is actively developing and implementing an emission reduction strategy to support its decarbonisation ambitions. The Company's strategy focuses on the use of alternative low-carbon raw materials and fuels, increased reliance on renewable energy, enhancing energy efficiency, and exploring advanced technologies such as carbon capture, utilisation, and storage (CCUS).

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

Parameter	2024-25	2023-24
Total waste generated (in metric tonnes)		
Plastic waste (A)	72	76
E-waste (B)	6.6	0.07
Bio-medical waste (C)	0.17	0.18
Construction and demolition waste (D)	38,680	29,418
Battery waste (E)	6.6	6
Radioactive waste (F)	0	0
Other hazardous waste. Please specify, if any (G)	19,069	11,101
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	8,710	3,680
Total (A+B + C + D + E + F + G + H)	66,545	44,280
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT / ₹)	0.000001	0.000001
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)* (MT / US\$)	0.0000204	0.0000143
Waste intensity in terms of physical output	0.0062	0.0038
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	27,865	The Company disposes of waste generated from its operations through third party vendors, which are authorised by the SPCBs.
(ii) Reused	38,680	
(iii) Other recovery options	-	
Total	66,545	
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.17	The Company disposes of waste generated from its operations through third party vendors, which are authorised by the SPCBs.
(ii) Landfilling	-	
(iii) Other disposal options	-	
Total	0.17	

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, BDO India LLP. The increase in intensity in terms of physical output is due to the reduction in production quantity for cement and RMC divisions.

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published by International Monetary Fund (IMF) for India which is 20.66.

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.

Response: The Company has established Standard Operating Procedures (SOPs) to guarantee the safe and proper disposal of waste. Hazardous waste produced at the facilities is managed by third-party vendors who are authorised by the State Pollution Control Boards (SPCBs). Similarly, non-hazardous waste is processed by authorised vendors for recycling and secure disposal.

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.
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The Company has obtained all requisite environmental clearances/approvals for its operations. In addition to ensuring all requisite environmental clearances for its operations, the Company also undertakes biodiversity conservations measures. In alignment with its mine reclamation plans, the Company restores mine pits and surrounding areas, planting flora and fauna species. Additionally, in 2024-25, the Company conducted a biodiversity assessment across cement and HRJ divisions, the outcome of which indicated that the Company’s operations are not situated in or near any designated national parks, wildlife sanctuaries or other ecologically sensitive or protected areas.

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	Results communicated in public domain (Yes/No)	Relevant Web link
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No Environmental Impact Assessments (EIAs) were undertaken during the previous financial year. The most recent assessments were conducted in the years 2022 and 2019, respectively.

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:

Response: Yes, the Company is compliant with applicable environmental laws, regulations and guidelines in India.

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
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No non-compliance

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.**

Response: 10

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

	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Cement Manufacturers Association	National
2	Confederation of Indian Industry	National
3	Indian Council of Ceramic Tiles and Sanitaryware	National
4	National Council For Cement and Building Material	National
5	Indian Ceramic Society	National
6	All India Pottery Manufacturers Association	National
7	Edayar Small Scale Industry Association	Regional
8	Bombay Chambers of Commerce & Industry	Regional
9	Bombay Textile research association	Regional
10	Baddi Barotiwala Nalagarh Industries Association	Regional

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.**

S. No.	Name of authority	Brief of the case	Corrective action taken
The Company has not engaged in any anti-competitive conduct.			

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.**

S. No.	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain? (Yes / No)	Relevant Web link
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The Company did not conduct a Social Impact Assessment in 2024-25. During the year, the Company appointed Genesis Management and Market Research Pvt. Ltd. (an independent external agency), to conduct a Need and Impact Assessment of the CSR initiatives undertaken by the Company from 2019-20 to 2022-23, the results of which have been used to formulate the CSR road map and initiatives for 18 villages around the Satna plant, where a majority share of its CSR budget is allocated.

- 2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, 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	Amounts paid to PAFs in the FY (In ₹)
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Not applicable, as no family has been displaced due to the Company's operations.

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

Response: The Company recognises the significance of establishing long-term relationships with the local communities and its responsibility to promote inclusive growth. This commitment is outlined in its Corporate Social Responsibility (CSR) Policy, which provides guidance on CSR governance, key focus areas and effective monitoring of CSR activities. The CSR Committee of the Board oversees the implementation of the CSR Policy. The CSR policy is available on the Company's website at: https://www.prismjohnson.in/wp-content/uploads/2023/01/PJL-CSRPolicy_2021.pdf.

The Company has provided a grievance mechanism for each of its stakeholders, including Local Communities, in its Stakeholder Engagement Policy, which is available on the Company's website at <https://www.prismjohnson.in/wp-content/uploads/2025/01/Stakeholder-Engagement-Policy.pdf>. Any stakeholder of the Company can report any grievances and concerns at compliance@prismjohnson.in.

Further, Prism Cement routinely conducts a thorough evaluation within local communities to identify primary issues and complaints, on a periodic basis. The Company's CSR team, in collaboration with the local government bodies, addresses these identified concerns and grievances

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

Particulars	2024-25	2023-24
Directly sourced from MSMEs/ small producers	29%	29%
Directly sourced from within India	Cement: 100% HRJ: 89% RMC: 100%	Cement: 100% HRJ: 91% RMC: 100%

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.

Particulars	2024-25	2023-24
Rural	0%	2%
Semi-urban	34%	33%
Urban	15%	16%
Metropolitan	51%	49%

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

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.

Response: The Company provides various platforms to its consumers to share feedback, including email, Company’s mobile applications, telephonic grievance mechanisms, online forums, social media platforms and engagement surveys. Prism Cement and HRJ offer their dealers and retailers the ability to lodge queries and complaints via a digital platform. This provides them with real-time tracking of complaint status and guarantees them prompt updates for their dealers.

Additionally, the Company has a dedicated customer service team that is trained to handle complaints and feedback promptly and professionally. Further, the Company conducts customer satisfaction surveys and maintains a record of Customer Satisfaction Index (CSI). The results for 2024-25 for Prism Cement and Prism RMC are 92% and 84% respectively.



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

Parameter	As a % of total turnover
Environmental and social parameters relevant to the product	All the products of the Company carry the necessary information in compliance with all applicable regulations
Safe and responsible usage	
Recycling and/or safe disposal	

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

Particulars	2024-25		Remarks	2023-24		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data Privacy	0	0	None	0	0	None
Advertising	0	0	None	0	0	None
Cyber-security	0	0	None	0	0	None
Delivery of essential services	0	0	None	0	0	None
Restrictive Trade Practices	0	0	None	0	0	None
Unfair Trade Practices	0	0	None	0	0	None
Other	1,33,437	342	None	1,18,845	187	None

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

Parameter	Number	Reasons for recall
Voluntary Recalls	Nil	Not applicable
Forced Recalls	Nil	Not applicable

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.

Response: Yes, the Company has established a Cyber Security Policy and conducts both internal and external audits to ensure adherence to its guidelines. This policy is accessible on the Company's website, indicating a commitment to maintaining high standards of information security.

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.

Response: Not Applicable

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches

Response: Nil

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

Response: Nil

c. Impact, if any, of the data breaches

Response: There was no case of data breach during 2024-25.





Magnum Global Park,
21 Floor, Archview Drive,
Sector 58, Golf Course Extn Road,
Gurugram 122011
INDIA

Independent Assurance Statement

To,
Prism Johnson Limited
Rahejas, Main Avenue, Vallabhai Patel Road,
Santacruz (W), Mumbai 400054

Independent Assurance Statement to Prism Johnson Limited on non-financial disclosures in the Business Responsibility & Sustainability Report for the financial year 2024-25.

Introduction and objective of engagement

Prism Johnson Limited (the 'Company') has developed its Business Responsibility and Sustainability Report (BRSR) (the 'Report') based on the BRSR reporting guidelines prescribed by SEBI for listed entities. The reporting criteria have been derived from the Principles of National Guidelines on Responsible Business Conduct, 2018 (NGRBC), and Greenhouse Gas (GHG) Protocol - A Corporate Accounting and Reporting Standard. The BRSR will be part of the Company's Annual Report 2024-25.

BDO India LLP (BDO) was engaged by the Company to provide independent limited assurance on select non-financial information in the Report for the financial year 2024-25.

The Company's responsibilities

The Report content and presentation are the sole responsibilities of the management of the Company. The Company management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation of the Report, so that it is free from material misstatement, whether due to fraud or error.

BDO's responsibilities

BDO India LLP responsibility, as agreed with the management of the Company, is to provide assurance on the Report content as described in the 'Scope & boundary of Assurance' section below. We do not accept or assume any responsibility for any other purpose or to any other person or organisation. Any reliance a third party may place on the Report is entirely at its own risk.

Assurance standard

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" and ISAE 3410, "Assurance Engagements on Greenhouse Gas Statement" issued by the International Auditing and Standards Board. We applied the criteria of 'Limited' assurance.

Scope & boundary of assurance

We have assured the indicators in the Report pertaining to the Company's non-financial performance covering its operations for the period 1st April 2024 through 31st March 2025.

Assurance methodology

Our assurance process entails conducting procedures to gather evidence regarding the reliability of the disclosures covered in the assurance scope. We conducted a review and verification of data collection, collation, and calculation methodologies, as well as a general review of the logic of inclusion/ omission of relevant information/ data in the report. Our review process included:

- Evaluation and assessment of the appropriateness of the quantification methods used to arrive at the non-financial sustainability information of the select BRSR indicators in the Report;
- Review of consistency of data/information within the Report, as well as between the Report and source;
- Engagement through discussions with personnel at the corporate level who are accountable for the data and information presented in the Report;
- Execution of an audit trail of claims and data streams, to determine the level of accuracy in collection, transcription, and aggregation;
- Review of data collection and management procedures, and related internal controls.
- Verification of non-financial/sustainability performance data, on sample basis, based on our professional judgment, for Company's Corporate Office and following manufacturing facilities:
 - Cement Division, Satna
 - HRJ Division, Dewas and Kunigal
 - RMC Division, Mahape, Hadapsar and Hinjewadi

Limitations and exclusions:

There are inherent limitations in an assurance engagement, including, for example, the use of judgement and selective testing of data. Accordingly, there are possibilities that material misstatements in the Report may remain undetected.



The assurance scope excludes:

- Data and information outside the defined reporting period (1st April 2024 to 31st March 2025);
- Review of the 'economic and/or financial performance indicators' included in the Report or on which reporting is based; we have been informed by the Company that these are derived from the Company's audited financial records;
- The Company's statements and claims related to any topic other than those listed in the 'Scope & boundary of assurance';
- The Company's statements that describe qualitative/quantitative assertions, expression of opinion, belief, inference, aspiration/targets, expectation, aim or future intention.

Our observations

We have reviewed the disclosures in the "Report" for the reporting period from 1st April 2024 through 31st March 2025. The disclosures of the Company, covered under the 'Scope and boundary of assurance', are fairly reliable. The Company may continue its efforts to further strengthen its data management systems.

Our conclusions

Based on the procedures performed and evidence obtained as defined under the 'Scope & boundary of assurance', nothing has come to our attention that causes us not to believe that the disclosures of the Company is presented fairly in accordance with the relevant reporting guidelines/standards.

Our assurance team and independence

BDO India LLP is a professional services firm providing services in Advisory, Assurance, Tax, and Business Advisory Services, to both domestic and international organizations across industry sectors. Our non-financial assurance practitioners for this engagement are drawn from a dedicated Sustainability and ESG Team in the organization. This team is comprised of multidisciplinary professionals, with expertise across the domains of sustainability, global sustainability reporting standards and principles, and related assurance standards. This team has extensive experience in conducting independent assurance of sustainability data, systems, and processes across sectors and geographies. As an assurance provider, BDO India LLP is required to comply with the independence requirements set out in the International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants. Our independence policies and procedures ensure compliance with the Code.

For BDO India LLP

Indra Guha
Partner | Sustainability & ESG
Business Advisory Services

Gurugram, Haryana
13th July 2025