



# **Business Responsibility & Sustainability Report**





Century Textiles and Industries Limited (also referred to as 'CTIL' or 'the Company') is pleased to release its Business Responsibility and Sustainability Report (BRSR) for FY 2023-24. In terms of the requirements of Regulation 34(2) (f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, pursuant to Gazette notification no. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12<sup>th</sup> July, 2023, the Company is submitting herewith the Business Responsibility and Sustainability Report for FY 2023-24, along with the Independent Assurance Statement provided by TUV India Private Limited. As part of CTIL's firm commitment to responsible and sustainable business practices, the Company has methodically reported its business performance and impact, aligning with the nine National Guidelines on Responsible Business Conduct (NGRBC) Principles.

This document outlines CTIL's strategic initiatives aimed at fostering sustainable expansion and creating substantial value for all stakeholders. It underscores the Company's indomitable commitment to sustainability objectives, deeply ingrained in its corporate responsibilities. Additionally, the Report elaborates on collaborative efforts among value chain partners, when relevant, underscoring the Company's concerted actions in achieving commendable sustainability benchmarks. CTIL has undergone assurance (refer to the Independent Assurance Report) and has taken extra steps to ensure transparent and accountable reporting practices.

CTIL's journey commenced in 1897. Amid numerous market fluctuations, the Company has remained persistent, resonating with ethical operations. Operating across three different segments, the Company has undertaken every conceivable measure to stand out as a leader in each business segment. The Company's success in every field is

underpinned by research and development, coupled with technical innovations integrated into its business operations.

CTIL is committed to environmental protection through a series of impactful initiatives. These efforts are geared towards reducing emissions and minimising the environmental impact on surrounding communities. Beginning at the design stage, stringent measures are implemented, especially in the Real Estate segment. All residential projects are green building-certified, with the flagship Birla Niyaara project aiming for the prestigious Building Research Establishment Environmental Assessment Methodology (BREEAM) certification. Furthermore, commercial buildings operate majorly on renewable energy, while energy efficiency measures across other business segments have resulted decrease in non-renewable electricity consumption compared to the Previous Year (PY). CTIL proactively manages waste to minimise the use of virgin materials. All generated waste and by-products are either recycled, repurposed for energy generation, or vended to third parties.

Moreover, the Company prioritises the health and safety of its workforce. These efforts have resulted in zero cases of human rights violations among the Company's workers and its value chain. In this financial year, no fatalities or high-consequence injuries has occurred, ensuring a much more suitable work environment for the entire workforce of the Company.

In line with CTIL's policies, the diversity ratio has increased by 19% year-on-year. This BRSR also brings into the limelight the approaches implemented or in process at CTIL and the achievements of the Company, so far.

**SECTION A: GENERAL DISCLOSURES****I. Details of the listed entity**

1	Corporate Identity Number (CIN) of the listed entity	L17120MH1897PLC000163
2	Name of the listed entity	Century Textiles and Industries Ltd.
3	Year of incorporation	1897
4	Registered office address	Century Bhavan, Dr. Annie Besant Road, Worli, Mumbai - 400 030
5	Corporate address	Century Bhavan, Dr. Annie Besant Road, Worli, Mumbai - 400 030
6	E-mail	ctil.esgcentury@adityabirla.com
7	Telephone	022-24957000
8	Website	<a href="http://www.centurytextind.com">www.centurytextind.com</a>
9	Financial year for which reporting is being done	1 <sup>st</sup> April, 2023 to 31 <sup>st</sup> March, 2024
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (NSE) BSE Ltd.
11	Paid-up capital	₹ 111.69 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	Contact person: Mr. Yogesh Natu Designation: Head – Sustainability E-mail: ctil.esgcentury@adityabirla.com Telephone: +91-22-24957000
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).	The disclosures in this report are presented on a consolidated basis for Century Textiles and Industries Limited (CTIL) and its three business segments, Pulp and Paper, Textiles, and its wholly owned subsidiary, Birla Estates Private Limited. This comprehensive approach ensures a holistic view of CTIL's sustainability efforts across all sectors of its operations.
14	Name of assurance provider	TUV India Private Limited
15	Type of assurance obtained	Limited Assurance

**II. Products/services****16. Details of business activities (accounting for 90% of the turnover):**



S. no.	Description of main activity	Description of business activity	% of turnover of the entity
1.	Construction and Development	<b>Real Estate</b> – Birla Estates, the Real Estate segment, has presence in the premium to ultra-luxury residential markets and includes commercial and retail developments such as office spaces and retail outlets. The segment continues to expand aggressively by acquiring land parcels and forming strategic alliances across major cities, demonstrating CTIL's commitment to excellence and versatility in Real Estate development.	21
2.	Manufacturing	<b>Pulp and Paper</b> – The Company's manufacturing unit in Lalkua, Uttarakhand, produces an extensive array of paper products, including writing and printing paper, tissue paper, and paper board. This facility also houses a specialised unit dedicated to manufacturing raw materials for viscose filament yarn, staple fibre, and paper-grade pulp. This vertically integrated approach not only enhances efficiency but also underscores CTIL's commitment to sustainability and innovation.	64
3.	Manufacturing	<b>Textiles</b> – The Company crafts exquisite textiles, ranging from sophisticated suiting and shirting to luxurious fine fabrics and elegant household linen.	15

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

	Product/service	NIC code	% of total turnover contributed
	<b>Real Estate</b> 1 a. Leasing activity (Real estate activity with owned or leased property) and sale of residential properties	6810	21
	<b>Pulp and Paper</b> 2 a. Wood/bagasse/recycled paper b. Multilayer packaging board	1701, 1702, 1709	64
	<b>Textiles</b> 3 a. Fabrics b. Made ups	1311, 1312, 1313, 1392	15

### III. Operations

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

National	Location	International
	<b>3*</b> Number of plants	<b>0</b>
	<b>10</b> Number of offices	<b>1</b>
	<b>13</b> Total	<b>1</b>
		

\*This does not include plant locations of Century Minerals and Chemicals and Century Rayon.

\*The information with respect to Century Minerals and Chemicals is minuscule and can be considered as non-material for this reporting period.

\*With respect to Century Rayon – the Company has granted to Grasim Industries Ltd. (GIL) the right and responsibility to manage, operate, use, and control the viscose filament yarn business of the Century Rayon Division of the Company for 15 years with effect from 1<sup>st</sup> February, 2018.

#### 19. Markets served by the entity

##### a. Number of locations

Locations	Number
National (No. of states)	36 (PAN India)
International (No. of countries)	45

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

Exports contribute 5.88% to the total turnover of CTIL.

##### c. A brief on types of customers:

- **Real Estate:** In its Real Estate business segment, the Company is dedicated to developing high-end residential projects designed for discerning customers who seek luxurious and comfortable living spaces. Beyond its opulent residential offerings, the Company also provides premium commercial asset leasing services tailored to meet the needs of business clients. Committed to expansion and excellence, this segment focusses on strategic land development and forming powerful alliances across major cities.
- **Pulp and Paper:** The Pulp and Paper segment caters to a wide range of industries, including major printing and publishing houses, packaging, pharmaceuticals, Fast Moving Consumer Goods (FMCG), and Fast Moving Consumer Durables (FMCD).
- **Textiles:** The textiles segment caters to a broad spectrum of clients, including renowned clothing manufacturers, importers, distributors, and institutional channels.



**IV. Employees****20. Details as at the end of the 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)	1,078	979	91	99	9
2.	Other than permanent (E)	101	86	85	15	15
3.	<b>Total employees (D + E)</b>	<b>1,179</b>	<b>1,065</b>	<b>90</b>	<b>114</b>	<b>10</b>
Workers						
4.	Permanent (F)	1,562	1,562	100	0	0
5.	Other than permanent (G)	4,967	4,773	96	194	4
6.	<b>Total workers (F + G)</b>	<b>6,529</b>	<b>6,335</b>	<b>97</b>	<b>194</b>	<b>3</b>

**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)	1	1	100	0	0
2.	Other than permanent (E)	0	0	100	0	0
3.	<b>Total differently abled employees (D + E)</b>	<b>1</b>	<b>1</b>	<b>100</b>	<b>0</b>	<b>0</b>
Differently abled workers						
4.	Permanent (F)	5	5	100	0	0
5.	Other than permanent (G)	4	4	0	0	0
6.	<b>Total differently abled workers (F + G)</b>	<b>9</b>	<b>9</b>	<b>100</b>	<b>0</b>	<b>0</b>

**21. Participation/inclusion/representation of women**

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	7	2	29
Key Management Personnel	3	0	0

**22. Turnover rate for permanent employees and workers**

	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	33.10%	26.29%	32.58%	15.01%	24.32%	15.58%	14.54%	18.48%	14.74%
Permanent workers	62.93%	200.00%	64.59%	2.53%	8.92%	2.65%	6.25%	14.15%	6.39%

**V. Holding, subsidiary and associate companies (including joint ventures)****23. Names of holding/subsidiary/associate companies/joint ventures**

S. no.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/subsidiary/associate/joint venture	% of shares held by listed entity	Does the entity indicated at column A participate in the business responsibility initiatives of the listed entity? (Yes/No)
1.	Birla Estates Pvt. Ltd.	Wholly Owned Subsidiary	100	Yes, CTIL is a part of the Aditya Birla Group (ABG), is inherently dedicated to business responsibility initiatives. This commitment is embedded in the Company's corporate philosophy. Every entity within the Company aligns closely with the parent company, actively participating in these initiatives. This unified approach across all subsidiaries ensures the consistent pursuit and advancement of CTIL's business responsibility goals.
2.	Birla Century Exports Pvt. Ltd.	Wholly Owned Subsidiary	100	
3.	Birla Advanced Knits Pvt. Ltd.	Joint Venture	50	
4.	Avarna Projects LLP	A Subsidiary of Birla Estates Pvt. Ltd.	50 (*Refer to the note below)	
5.	Birla Tisya LLP	A Subsidiary of Birla Estates Pvt. Ltd.	40 (*Refer to the note below)	
6.	Birla Arnaa LLP	A Subsidiary of Birla Estates Pvt. Ltd.	47 (*Refer to the note below)	
7.	Birla Century International LLC	A Subsidiary of Birla Century Exports Pvt. Ltd.	100	
8.	Industry House Ltd.	Associate	35.28	
9.	CTIL Community Welfare Foundation (Section 8 Company)	Wholly Owned Subsidiary	100	

\*Note- Consolidation of entities in which the Group does not hold most of the voting rights (de facto control): The Group has consolidated the LLPs as subsidiaries under Ind AS-110 even though it only holds 50% or less of the voting rights in the LLPs. This is because the Group controls all relevant decisions regarding the operation of these entities.

^Note- Investments in Industry House Ltd. (IHL) are among the unquoted investments. 35.28% of the equity shares in IHL are held by the Company. According to "Ind AS 28 "Investments in Associates and Joint Ventures," the Company has not regarded Industry House Ltd. as an associate and has not consolidated because it does not have a substantial amount of influence over the Company. The Company's portion of Industry House Ltd.'s profits is negligible.

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

Yes, CSR is applicable as per Section 135 of the Companies Act, 2013.

**(ii) Turnover (in ₹)**

₹ 5,049.96 Crores

**(iii) Net worth (in ₹)**

₹ 4,094.70 Crores

**VII. Transparency and Disclosures –compliance****25. Complaints/grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:**

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, the business segments of CTIL have developed effective mechanisms for resolving grievances to address the concerns of local communities. These include holding periodic meetings with community representatives, installing complaint drop boxes at the entrances of factories and project sites, keeping a detailed log of complaints, and designating a specific individual tasked with resolving these issues promptly.	0	0	-	0	0	-
Shareholders /Investors	Yes, CTIL is committed to maintaining transparent and open communication with its shareholders and investors. To facilitate this, the Company provides various channels such as dedicated helplines for shareholders and investors, a specific email address for investor relations (ctil.investorrelations@adityabirla.com), and regular meetings with stakeholders. Additionally, the Company has established a dedicated investor relations team tasked with addressing queries, managing complaints, and offering the necessary support. This arrangement ensures that CTIL' stakeholders can directly reach out to the investor relations department with any concerns, questions, or grievances they may have.	32	0	-	8	0	-



Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Employees and Workers	Yes, CTIL has appointed an Ethics and Vigilance Officer specifically tasked with addressing employee concerns related to ethics and compliance. The Company actively encourages its employees to express their concerns and suggestions through suggestion and complaint boxes, which are conveniently located throughout the Company's office premises. Additionally, it provides an ethics helpline that employees can use anonymously to report any ethical or compliance-related issues. To further assist its employees, the Company has established various committees and maintains a dedicated HR department that acts as a reliable point of contact. This structure ensures that employees receive the necessary support to address and resolve their concerns. These committees are committed to addressing employee grievances, offering guidance, and facilitating resolutions effectively.	0	0	-	0	0	-
Customers	Yes, the marketing teams of the respective business units play a crucial role in promptly addressing customer complaints and feedback. When customers raise complaints, the marketing team takes proactive steps to resolve the issues. This may involve scheduling meetings at the customer's site, engaging in phone call discussions, or communicating through messages, depending on the type of concern.	0	0	-	0	0	-



Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Value Chain Partners	Yes, the procurement teams across CTIL's various business units are instrumental in addressing concerns raised by its value chain partners. When issues or complaints are reported, these teams take proactive measures to resolve them. Depending on the nature and urgency of the concern, they may schedule meetings, initiate phone call discussions, or communicate via messages to ensure an effective resolution.	0	0	-	0	0	-

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

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

Sl. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Business Ethics	Risk	The failure to uphold business ethics can have direct consequences, including legal action, damaged reputation, and eroded trust among stakeholders. Misconduct such as fraud, corruption, or discrimination can result in significant financial penalties, lowered productivity, and increased regulatory scrutiny, potentially undermining the Company's long-term success and industry standing.	To mitigate these risks and reinforce CTIL's commitment to ethical operations, the Company has a dedicated Code of Conduct (BoD), employees, including Key Management Personnel (KMPs), thus setting clear ethical standards and guidelines.  In addition, strong mechanisms and controls are in place to identify ethics related issues.  Regular training sessions and awareness programmes are conducted to deepen employee understanding of ethical principles and compliance requirements. These initiatives are supported by ongoing stakeholder engagement, promoting transparency and ethical practices across all levels of the Company.	Non-compliance with ethical standards can lead to significant expenses related to legal proceedings and fines, as well as reputational damage. This could result in decreased sales, a loss of market share, and challenges in attracting new business and investment.
2	Data Privacy and Cyber Security	Risk	CTIL operates in sectors such as Real Estate, Pulp and Paper, and Textiles where handling sensitive information is critical. Insufficient safeguards can expose the Company to cyber threats, risking unauthorised access to sensitive customer and operational data.	CTIL mitigates this risk through comprehensive employee training on cyber threats and phishing, upgrading technology with enhanced firewalls and newer operating systems for improved security, and maintaining a cybersecurity system.	Data breaches and cybersecurity lapses might seriously jeopardise the Company's reputation and expose CTIL's customers to risk. Developing a strong IT infrastructure, putting best practices into operation, and upholding strict IT security standards demand a large financial outlay.



Sl. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Occupational Health and Safety	Risk	Inadequate health and safety procedures could lead to accidents, injuries, and potentially fatalities, thus negatively affecting workforce morale, increasing turnover, and reducing productivity. These issues may result in higher expenses for hiring and training, legal liabilities, compensation claims, fines, increased insurance premiums, and damage to the Company's reputation.	<p>CTIL is committed to fostering a zero-incident culture by maintaining rigorous compliance with the Health, Safety, and Environment (HSE) policy. The Company has implemented an ISO 45001:2018 certified Occupational Health and Safety Management System to proactively identify and mitigate risks. Regular training and awareness initiatives, daily toolbox meetings in Real Estate, quarterly audits, and a dedicated high-risk focus team in the Pulp and Paper segment help address potential hazards. Specific actions taken include safety training, and routine safety patrols, with internal assessments conducted quarterly, and external assessments annually in the Real Estate segment.</p> <p>The Company has documented procedures to carry out assessment of work-related hazards and risks. Some of the key ones include Hazard Identification and Risk Assessment (HIRA), Job Safety Analysis (JSA), Behaviour Based Safety Operations (BBSO), Incident Investigation, Safety Audits.</p>	Occupational health and safety risks pose legal liabilities, increased insurance costs, and compensation claims. Lost productivity due to injuries or illness further impacts the Company's profitability and reputation, with potential substantial costs.

Sl. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Compliance	Risk	Non-compliance with statutory and regulatory requirements, particularly around environmental, social and governance parameters, can lead to legal action, brand damage, and decreased stakeholder trust. Thus, adherence to evolving regulatory and industry standards is critical to mitigating these risks and maintaining corporate reputation.	CTIL has a robust compliance framework to ensure adherence to legal and regulatory requirements. This framework includes the periodic revision and updating of detailed checklists that capture regulatory demands, internal policies, and industry best practices. Regular concurrent audits and process monitoring during project execution are done to ensure compliance. For the Real Estate segment, a detailed regulatory checklist is prepared and verified by relevant stakeholders. Compliance data is documented quarterly and stored at the Head Office for subsequent discussions with the audit committee and the Board.	Violations of regulations could lead to substantial fines and legal penalties, adversely affecting its financial health and potentially harming its reputation among stakeholders.
5	Corporate Governance	Risk	Corporate governance acts as the foundation for a company's ethical and successful operation. It establishes a framework of rules, processes, and practices that ensure transparency, accountability, and responsible decision-making. Strong corporate governance fosters trust with investors, employees, and the public, ultimately leading to sustainable growth and positive impacts on all stakeholders. A lack of diversity on the Company's Board and inadequate Board oversight can impair reputation, regulatory compliance, decision-making processes, and long-term competitiveness. Poor management in key areas such as environmental sustainability, corporate ethics, or strategic decisions can lead to reputational damage, regulatory non-compliance, and financial losses.	CTIL is committed to the highest standards of corporate governance. The Company believes in fostering a culture of transparency, accountability, and fairness for all stakeholders. This includes a strong and independent Board of Directors, robust risk management practices, and open communication with its shareholders, employees, and the communities. The Company promotes diversity within its Board of Directors and Independent Directors to ensure unbiased decision-making. The Board's agile assessment processes are aligned with current market conditions to effectively determine strategies, policies, and sustainable development goals. This oversight extends to monitoring the Company's impact on the economy, environment, and society, facilitated by dedicated Board Committees that focus on these specific areas.	Inadequate corporate governance can lead to reputational damage, legal expenses, and operational inefficiencies. These issues can collectively result in significant financial losses and reduced shareholder value.



Sl. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Environment, Social, Governance (ESG) Incident and Risk Management	Risk	ESG incidents, including environmental damage, social conflicts, and governance failures, pose significant risks of regulatory fines, reputational damage, and financial losses. These incidents can disrupt operations, strain stakeholder relationships, and hinder long-term sustainability. On the other hand, proactive ESG management can enhance a company's attractiveness to investors and customers, reduce operational costs, open new market opportunities, build stakeholder trust, and equip companies to effectively navigate future challenges.	The Company has established a robust ESG risk management framework, overseen by its Risk Management Committee, which consists of Board members and key executives. This framework includes systematic risk identification, assessment, profiling, and response strategies, aligning with the Company's ESG principles. Each business unit identifies and escalates significant risks, ensuring proactive oversight. The Board of Directors establishes clear roles and responsibilities for comprehensive risk management across the Company.	Failure to manage ESG risks can lead to substantial regulatory fines, reputational damage, operational disruptions, decreased profitability, increased borrowing costs, and reduced investor confidence. These consequences may result in lower stock prices and diminished market competitiveness.
7	Customer Experience and Satisfaction	Opportunity	Prioritising exceptional customer service offers an opportunity to differentiate itself, enhance customer loyalty, and strengthen its brand. This dual focus is pivotal for sustainable growth	CTIL prioritises actively engaging across various channels to listen to and incorporate their feedback and address customer concerns promptly. The Company has employed the Net Promoter Score (NPS) and Customer Satisfaction Score (CSAT) to monitor customer satisfaction.	High customer satisfaction drives repeat business and revenue growth, and boosts reputation, thus attracting new customers and expanding market share.
8	Brand Management	Opportunity	Effectively leveraging a diverse portfolio of brands and a multichannel distribution network offers opportunities to enhance customer segmentation, develop a future-ready product portfolio, and improve customer engagement.	CTIL has strategically enhanced brand management across all operations. In Real Estate, its dedicated marketing team ensures customer satisfaction from construction to handover, utilising future-centric designs and virtual reality for greater transparency and engagement. In the Pulp and Paper sector, the Company is broadening its market reach, supported by sustainable practices like FSC-certified production and proactive reforestation.	Robust brand management leads to increased customer loyalty and acquisition, reduced marketing costs, and improved brand equity. These improvements contribute to greater profitability and a stronger competitive edge.

Sl. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9	Energy and Emission Management (Decarbonisation)	Risk	The Real Estate and manufacturing sectors are energy-intensive, facing significant challenges related to energy use and emissions. Adherence to stringent emission standards is essential to avoid legal, financial, and reputational risks.	CTIL advances its decarbonisation strategy by integrating renewable energy sources into its operations, which can significantly reduce the Company's reliance on grid energy and fossil fuels. This includes powering its commercial premises entirely with renewable energy and waste-to-energy practices across its manufacturing processes. CTIL uses energy efficient technologies such as advanced evaporators in the Pulp and Paper segment and pursues green building certifications like Leadership in Energy and Environmental Design (LEED), Indian Green Building Council (IGBC), and Building Research Establishment Environmental Assessment Methodology (BREEAM) for its Real Estate projects. These efforts underscore the Company's commitment to reducing its carbon footprint and enhancing its environmental performance.	The Failure to adequately manage energy and emissions could lead to regulatory fines (transition risk), reduced product demand, and reputational harm, negatively impacting financial outcomes.
10	Water and Wastewater Management	Risk	Efficient water management is critical, especially in the water-intensive Pulp and Paper industry and during the construction phase in Real Estate. Mismanagement can lead to increased operational costs and reputational damage.	The Company employs advanced water management strategies across its business segments. In the Pulp and Paper segment, it focusses on reducing water consumption and recycling water through technological enhancements and process optimisations. In Real Estate, it integrates water-saving technologies and recycling systems to minimise environmental impact and ensure efficient water use during construction and in completed buildings.	Inadequate water management can lead to higher operational expenses, fines for non-compliance, and it can impact project delivery and profitability.



Sl. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
11	Waste Management	Risk	Improper waste management can lead to environmental pollution, resulting in regulatory penalties and reputational damage.	In CTIL 's Real Estate segment, they have implemented organic waste converters at commercial sites and have made provisions for the same at residential sites to transform organic waste into manure, enhancing sustainability. The business segment utilises recycled concrete aggregates in construction to reduce landfill dependency and reuse construction and demolition waste into paver blocks used onsite. In the Company's Pulp and Paper segment, it employs a systematic approach to waste utilisation where organic solid wastes are used as boiler fuel. Fly ash, a major byproduct, is sold to the cement industry as an initiative towards a circular economy. Additionally, sludge from the effluent treatment plants is repurposed in board manufacturing, and precipitated calcium carbonate is produced from carbon dioxide captured during the manufacturing process.	Failing to manage waste effectively could lead to substantial fines, increased operational costs, and legal penalties.



**SECTION B: MANAGEMENT AND PROCESSES DISCLOSURES**

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

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>Policy and management processes</b>										
1.	a. <b>Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)</b>	Yes								
	b. <b>Has the policy been approved by the Board? (Yes/No)</b>	Yes								
	c. <b>Web link of the policies, if available**</b>	CTIL upholds a comprehensive policy framework that encompasses both universal policies applicable across all business segments and specific policies tailored to individual segments. The Company is firm in its commitment to bolstering the coherence and uniformity of its policies, and is currently engaged in a thorough review and refinement process to achieve this objective. For access to the Company's policy portal and internal policies applicable to employees, please refer to the link mentioned below. <a href="https://www.centurytextind.com/investors.html#investorTab4">https://www.centurytextind.com/investors.html#investorTab4</a>								
2.	<b>Whether the entity has translated the policy into procedures. (Yes/No)</b>	Yes								
3.	<b>Do the enlisted policies extend to your value chain partners? (Yes/No)</b>	Yes								
4.	<b>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) mapped to each principle.</b>									
P1	<ul style="list-style-type: none"> <li>Provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</li> <li>Quality Management System (ISO 9001:2015)</li> <li>Fair Trade Certification (USA and Germany)</li> <li>SMETA (Sedex Members Ethical Trade Audit Report)</li> <li>Information Security Management Systems (ISO 27001:2013)</li> </ul>									
P2	<ul style="list-style-type: none"> <li>Environmental Management System (14001:2015)</li> <li>Zero Discharge of Hazardous Chemicals (ZDHC)</li> <li>Quality Management System (ISO 9001:2015)</li> <li>Occupational Health and Safety Management Systems (ISO 45001:2018)</li> <li>NABL Certification (R&amp;D) (17025:2017)</li> <li>Energy Management System (50001:2018)</li> <li>OEKO-TEX® Made in Green (MIG)</li> </ul>									



Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>P2</b>		<ul style="list-style-type: none"> <li>• OEKO-TEX® Standard 100 • Sustainable Textile Production (STeP)</li> <li>• Fair Trade Certification (USA and Germany)</li> <li>• Supima Certification</li> <li>• LEED (Leadership in Energy and Environmental Design)</li> <li>• Indian Green Building Certification</li> <li>• Global Organic Textile Standards (GOTS)</li> <li>• Organic Contents Standard (OCS)</li> <li>• Global Recycled Standard (GRS)</li> <li>• Recycled Claim Standard (RCS)</li> </ul>							
<b>P3</b>		<ul style="list-style-type: none"> <li>• Occupational Health and Safety Management System (45001:2018)</li> <li>• The International Integrated Reporting Council (IIRC) - Framework</li> </ul>							
<b>P4</b>		<ul style="list-style-type: none"> <li>• CSR disclosures under Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended</li> <li>• Social Accountability (SA8000:2014)</li> <li>• Higg Index - Facility Social &amp; Labor Module (Higg FSLM)</li> </ul>							
<b>P5</b>		<ul style="list-style-type: none"> <li>• Social Accountability (SA8000:2014)</li> <li>• Fair Trade Certification (USA and Germany)</li> <li>• Higg Index - Facility Social &amp; Labor Module (Higg FSLM)</li> </ul>							
<b>P6</b>		<ul style="list-style-type: none"> <li>• Higg Index- Facility Environmental Module (Higg FEM)</li> <li>• Environmental Management System (14001:2015)</li> <li>• Zero Discharge of Hazardous Chemicals (ZDHC)</li> <li>• Occupational Health and Safety Management System (45001:2018)</li> <li>• Energy Management System (50001:2018)</li> <li>• OEKO-TEX® Standard 100</li> </ul>							

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
									<ul style="list-style-type: none"> <li>Sustainable Textile Production (STeP)</li> <li>OEKO-TEX® Made in Green (MIG)</li> <li>Fair Trade Certification (USA and Germany)</li> <li>LEED (Leadership in Energy and Environmental Design)</li> <li>Indian Green Building Certification</li> <li>Global Organic Textile Standards (GOTS)</li> <li>Organic Contents Standard (OCS)</li> <li>Global Recycled Standard (GRS)</li> <li>Recycled Claim Standard (RCS)</li> </ul>
<b>P7</b>									<ul style="list-style-type: none"> <li>The International Integrated Reporting Council (IIRC) - Framework</li> <li>United Nations Sustainable Development Goals (SDGs)</li> </ul>
<b>P8</b>									<ul style="list-style-type: none"> <li>CSR disclosures under Section 135 of the Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended</li> <li>The International Integrated Reporting Council (IIRC) - Framework</li> </ul>
<b>P9</b>									<ul style="list-style-type: none"> <li>Quality Management System (ISO 9001:2015)</li> <li>Information Security Management Systems (ISO 27001:2013)</li> </ul>
<b>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.</b>	<p><b>Environment</b></p> <ul style="list-style-type: none"> <li>Reduce greenhouse gas emissions and improve energy efficiency in operations across all business segments.</li> <li>Achieve zero waste to landfills and implement measures for reusing waste across all segments over time.</li> <li>Make water stewardship a core value in all segments, enhancing water efficiency across operations.</li> </ul> <p><b>Social</b></p> <ul style="list-style-type: none"> <li>Achieve and improve the diversity ratio across the business.</li> <li>Maintain constant improvement in the number of beneficiaries of CSR activities.</li> <li>Aim for zero harm. Implementing assessments of value chain partners on human rights issues across all business segments.</li> <li>Enhance engagement with value chain partners for responsible procurement.</li> </ul>								



Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	<b>Governance</b> <ul style="list-style-type: none"> <li>Governance development and implementation of relevant ESG policies (based on topics identified in the materiality assessment).</li> <li>Setting coherence in the policy framework of different business segments of the Company.</li> </ul> <p>Moreover, CTIL rigorously assesses its operational and business-specific targets, actively refining and setting more precise, quantitative goals. This proactive approach ensures that the Company's commitments lead to measurable and sustainable outcomes.</p>								
<b>6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.</b>	<b>Environment</b> <ul style="list-style-type: none"> <li>Renewable Energy Utilisation               <ul style="list-style-type: none"> <li>100% of commercial buildings are powered by renewable energy for own operations.</li> <li>12% increase in renewable electricity utilisation at a consolidated level.</li> </ul> </li> <li>Emissions and Energy Efficiency               <ul style="list-style-type: none"> <li>Energy efficiency and clean energy usage resulted in a reduction in GHG emission intensity in all business segments. In the Pulp and Paper segment, a new evaporator is enhancing energy efficiency and reducing operation time.</li> </ul> </li> <li>Water Management               <ul style="list-style-type: none"> <li>Achieved a water usage reduction of 25.82m<sup>3</sup>/tonne from the targeted 28m<sup>3</sup>/tonne in the Pulp and Paper segment, resulting in an 11% year-on-year Y-o-Y.</li> <li>49 water conservation schemes in the Pulp and Paper segment.</li> <li>55% of water requirements are met through recycled water in the Pulp and Paper segment.</li> <li>Rainwater harvesting is in place at commercial and residential sites.</li> </ul> </li> </ul>								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
	<ul style="list-style-type: none"><li>Waste Management and Biodiversity<ul style="list-style-type: none"><li>Zero waste to landfill was achieved in the Pulp and Paper segment.</li><li>Real Estate segment introduced a Biodiversity Policy to ensure 80% of green cover is from native species.</li><li>52.97 lakhs plantations in 2414.3 hectares were undertaken through the social forestry initiative in the Pulp and Paper segment in the state of Uttarakhand.</li></ul></li></ul> <p><b>Social</b></p> <ul style="list-style-type: none"><li>CSR Beneficiaries: The Company provided support to 1,18,208 beneficiaries through its CSR initiatives.</li><li>Diversity Ratio: The Company's diversity ratio has increased by 19%.</li><li>Safety Performance: Zero fatalities or high-consequence health issues this fiscal year.</li><li>8.83% of the value chain partners in CTIL's Real Estate segment were assessed for social aspects including sexual harassment, discrimination at the workplace, child labour, forced/involuntary labour, and labour wages.</li></ul> <p><b>Governance</b></p> <ul style="list-style-type: none"><li>Data Security: The Company maintained a record of zero complaints and zero data breaches, demonstrating its strong commitment to data security and privacy.</li><li>Policy Implementation: A Biodiversity policy has been implemented for CTIL 's Real Estate segment to support sustainable development and environmental stewardship.</li><li>Human Rights Policy Implementation and Training: Human rights policy has been implemented. 60.31% of the total employees and 19.07% of the total workers who have been provided training on human rights issues and policy.</li></ul>								
<b>Governance, leadership, and oversight</b>									
<b>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) –</b>									
	For further details, please refer to the message from the Managing Director (MD) on page no. 14 of the Integrated Annual Report.								
<b>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy/policies</b>	Mr. R.K. Dalmia, Managing Director, Century Textiles and Industries Limited (CTIL), holds the highest responsibility for implementing and overseeing business responsibility policies related to the environment, social and governance.								



Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>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.</b>	Yes, the 'Risk Management Committee' shoulders the responsibility of overseeing the Company's approach to sustainability-related issues. Bi-annual meetings are convened to ensure a persistent focus on sustainability initiatives. The Committee comprises the following members:  Mr. Yazdi P. Dandiwalā – Independent Director  Mr. Rajan A. Dalal – Independent Director  Mr. Sohanlal K. Jain – Independent Director  Mr. Rajendra Kumar Dalmia – Managing Director								

#### 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 and frequency of review for performance against above policies and follow up action					Yes										Annual basis			
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances and frequency of review					Yes										Annual basis			

	P1	P2	P3	P4	P5	P6	P7	P8	P9
<b>11. Has the entity carried out independent assessment/evaluation of the working of its policies by an external agency?</b>									No

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)									
The entity is not at a stage where it is able 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.

In line with this principle, the business must inform all its stakeholders about its adherence to local laws and initiatives to raise awareness about the National Guidelines on Responsible Business Conduct (NGRBC).

Ethics and integrity are fundamental to fostering sustainable business growth. CTIL has embedded corporate governance as a core aspect of its

operations, promoting transparency, accountability, and honesty. Every employee undergoes training in ethical practices, supported by robust measures to mitigate risks and ensure compliance. Aligned with Principle 1 of the NGRBC and dedicated to the United Nations’ Sustainable Development Goals (UNSDGs), particularly SDGs 16 and 17, the Company actively advances peace, justice, and strong institutions through stringent ethical practices.





## Essential Indicators

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

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programs
Board of Directors	Training and awareness programmes are conducted continuously to meet evolving needs and ensure ongoing improvement.	CTIL regularly acquaints its Independent Directors through comprehensive orientation programmes that cover the Company's industry landscape, business strategy, vision, values, and business model. Emphasis is placed on instilling principles of business ethics, equal employment opportunities, and fair practices, guaranteeing informed and impactful governance.	100
Key Managerial Personnel (KMP)	1	The Company's training programmes for KMPs encompass a wide array of crucial topics. These include customer focus, equal employment opportunities, fair practices, insider trading prevention, non-harassment, and the prevention of sexual harassment. Additionally, they address conflict of interest, data protection, anti-corruption, and anti-bribery measures.	66.67
Employees other than BoD and KMPs	155	The training programmes for employees and workers at CTIL are strategically focussed on key essential areas for personal and professional growth, fostering a positive work environment. These areas include:	74.05
Workers	208	<p><b>Health and Safety:</b> Conducting regular sessions to maintain a safe working environment.</p> <p><b>Prevention of Sexual Harassment:</b> Implementing programmes to educate and prevent harassment, ensuring a workplace built on respect.</p> <p><b>Skill Upgradation:</b> Continuously, learning opportunities are provided in both technical and non-technical areas, empowering the workforce with evolving skills and knowledge.</p> <p><b>Ethical Standards (Code of Conduct):</b> Emphasising the importance of integrity and ethical practices.</p> <p><b>Other Technical and Non-Technical Skills:</b> Improving diverse skills is essential for professional growth.</p> <p><b>Insider Trading Compliance:</b> Conducting awareness sessions on the SEBI (Prohibition of Insider Trading) Regulations, 2015, specifically tailored for designated employees to prevent insider trading.</p> <p><b>Data Protection and Privacy:</b> Educating employees on the importance of data security and privacy practices.</p> <p><b>Anti-Corruption and Anti-Bribery:</b> Training on laws and policies to combat corruption and bribery in all business dealings.</p> <p><b>Conflict of Interest:</b> Identifying and managing potential conflicts of interest to uphold fairness and transparency.</p> <p><b>Customer Service Excellence:</b> Enhancing customer interaction skills and service quality through programmes.</p>	13.08



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

Monetary					
	NGRBC principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in ₹)	Brief of the case	Has an appeal been preferred? (Yes/No)
Penalty/fine	-	-	Nil	NA	NA
Settlement	-	-	Nil	NA	NA
Compounding fee	-	-	Nil	NA	NA

Non-Monetary				
	NGRBC principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the case	Has an appeal been preferred? (Yes/No)
Imprisonment	-	-	NA	NA
Punishment	-	-	NA	NA

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, as there have been no reported incidents of this nature during FY 2023-24.	

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.

Yes, CTIL's commitment to integrity and ethical business practices is upheld through its dedicated Code of Conduct for the Board, senior management, and employees alike. This code places importance on ethics, integrity, and honesty, providing clear guidance for addressing ethical issues, establishing mechanisms to report unethical behaviour, and fostering a culture of accountability. Additionally, it enforces a robust Related Party Transactions Policy to ensure transparency and fairness in dealings involving related parties.

Access CTIL's comprehensive Code of Conduct for the Board and senior management through the Investor section of its website: <https://www.centurytextind.com/> or directly through this link: <https://www.centurytextind.com/assets/pdf/code-of-conduct/code-of-conduct.pdf>. Moreover, the Code of Conduct for employees is readily accessible to all through the Company's intranet.



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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Directors		
KMPs	Nil	Nil
Employees		
Workers		

**6. Details of complaints about conflict of interest:**

	FY 2023-24 (Current Financial Year)		FY 2022-23 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil	-	Nil	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

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

During FY 2023-24, CTIL has not been subjected to any fines, penalties, or regulatory actions related to cases of corruption or conflicts of interest.

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

**FY 2023-24 (Current Financial Year)**

Number of days of accounts payable | **54**

**FY 2022-23 (Previous Financial Year)**

Number of days of accounts payable | **61**

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

Parameter	Metrics	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	65	69
	b. Number of trading houses where purchases are made from	80	80
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	69	67
Concentration of Sales	a. Sales to dealers/distributors as % of total sales	79	88
	b. Number of dealers/distributors to whom sales are made	89	90
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	49	58
Share of RPTs in	a. Purchases (Purchases with related parties/total purchases)	0	0
	b. Sales (Sales to related parties/total sales)	0	0
	c. Loans & advances (Loans & advances given to related parties/total loans & advances)	0	0
	d. Investments (Investments in related parties/total Investments made)	13.09%	25.69%





## Leadership Indicators

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

Business Segment	Total number of awareness programs held	Topics/principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programs
Real Estate	41	Safety related trainings, prevention of child labour, and good governance practices	72
Pulp and Paper	4	Organisation principles, Century Pulp and Paper (CPP) sale approach and policies Dealer plant visit - Organisation principles, CPP sustainable initiatives and machine capabilities, among others	90
Textiles	0	NA	0

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

Yes, CTIL has established robust processes to prevent and manage conflict of interest among its Board members and senior management, as outlined in the Company's Code of Conduct for these stakeholders. This code underscores the values of ethics, integrity, and

honesty, offering clear guidance on addressing ethical issues, establishing mechanisms to report unethical conduct, and fostering a culture of accountability. These stringent measures ensure that every decision and action adheres to the highest ethical standards. The code can be accessed through the Company's website, <https://www.centurytextind.com/>, or directly via this link: <https://www.centurytextind.com/assets/pdf/code-of-conduct/code-of-conduct.pdf>.



# Principle 2

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

The requirement of this principle revolves around safety and resource efficiency in product design and manufacture. To create value, a business must adhere to the principle of minimising and mitigating its negative effects on the environment and society at every stage of the product's life cycle, from design to final disposal.

CTIL integrates sustainability as a core pillar of its operations, ensuring that its products and services maintain high environmental and social

standards. CTIL extends this commitment to its supply chains, prioritising sustainable raw materials and collaborating with firms committed to achieving net-zero emissions. In the upcoming fiscal year, CTIL plans to implement sustainable supply chain assessments to better track its efforts. Additionally, aligning with NGRBC's Principle 2, the Company actively supports several UN Sustainable Development Goals, including sustainable cities, responsible consumption, climate action, and ensuring clean water and sanitation for all.





## Essential Indicators

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

	FY 2023-24 (Current FY)	FY 2022-23 (Previous FY)	Details of improvements in environmental and social impacts
R&D	0	20.92	-
Capex	0	0	-

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

Yes, CTIL has established procedures for sustainable sourcing across all its segments. In the Company's Real Estate segment, it ensures sustainability by collaborating with ISO-certified suppliers who are dedicated in achieving environmental targets. An innovative use of Ground Granulated Blast Furnace Slag (GGBS) in concrete underscores the Company's commitment in reducing carbon emissions and effective waste management. In the Pulp and Paper segment, sustainability remains a priority with the adoption of FSC-certified raw materials and active support for social forestry initiatives. The Company continuously reviews and adapts its sourcing policies to uphold stringent environmental standards and ethical business practices.

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

62.09%

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.**

As part of Extended Producer Responsibility (EPR), the Company has implemented processes to manage the end-of-life reclamation of its plastic packaging materials. Partnering with a third-party agency, CTIL ensures the responsible reclamation and recycling of these materials. Meanwhile, other categories of waste such as e-waste, hazardous waste, and miscellaneous waste, are disposed of in strict compliance with applicable regulations and guidelines.

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

Yes, EPR applies to CTIL specifically for its plastic packaging waste. The Company is registered with the Central Pollution Control Board (CPCB) as a Producers, Importers, and Brand Owners (PIBO) and CTIL acknowledges its responsibility to mitigate the environmental impact of its packaging materials.

Aligned with the CPCB guidelines, CTIL has implemented a comprehensive waste collection plan to ensure the effective gathering, recycling, and disposal of packaging waste associated with PIBO. Moreover, CTIL maintains full compliance with the Plastic Waste Management (PWM) rules, 2016. It is important to note that the Real Estate business operated by CTIL does not fall within the scope of EPR regulations.



## Leadership Indicators

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

NIC Code	Name of product/service	% of total turnover contributed	Boundary for which the Life Cycle Perspective/Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
-	-	-	-	-	-

CTIL plans to conduct LCA for its products in the near future.

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

Name of product/service	Description of the risk/concern	Action taken
-	-	-

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

Business segment	Indicate input material	Recycled or re-used input material to total material	
		FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Real Estate	Granulated Blast Furnace Slag (GGBS) in concrete	1.22	Currently, the Company does not have systems in place to record the percentage of recycled or reused input materials relative to the total material used.
	Secondary steel	9.68	
Pulp and Paper	Veneer chips	6.72	3.70
	Bagasse (residual of sugar cane)	28.61	
	Wastepaper (domestic & imported)	3.52	
Textiles	Fibre	8.84	0.02

\* The % calculation of recycled or input material to the total material used in production is determined based on the mass of the material.



**4. Of the products and packaging reclaimed at end of life of products, amount (in metric tons) reused, recycled, and safely disposed of.**

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0	0	0	0	0	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Plastic waste as part of EPR	NA







# Principle 3

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

The aforementioned principle mandates policies and procedures that uphold fairness, respect, and welfare for all workers throughout the Company and its supply chain, promoting diversity without bias. According to this principle, ensuring the well-being of employees and their families is integral to the overall welfare of the Company.

CTIL recognises the vital role its employees play in its business operations. Their well-being is foundational to the Company’s success. As part of the Aditya Birla Group, the Company is firm in its commitment to diversity, ensuring equal opportunities and inclusion for all, including

minority groups, across all levels of its operations. The Company’s comprehensive Human Rights Policy adheres to international standards set by organisations like the International Labour Organisation (ILO) and the United Nations Global Compact (UNGC), ensuring a workplace free from physical and mental harassment. Aligned with Principle 3, the Company’s commitment extends to UN Sustainable Development Goals (SDGs) such as good health and well-being, decent work, reduced inequalities, and gender equality. CTIL strives to maintain a supportive work culture that complies with all necessary requirements and promotes the overall welfare of its employees.





## Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	979	979	100	979	100	NA	NA	238	24	0	0
Female	99	99	100	99	100	99	100	NA	NA	0	0
Total	1,078	1,078	100	1,078	100	99	100	238	24	0	0
Other than permanent employees											
Male	86	86	100	0	0	NA	NA	0	0	0	0
Female	15	15	100	0	0	15	100	NA	NA	0	0
Total	101	101	100	0	0	15	100	0	0	0	0

\*Currently, paternity benefits are available in our Real Estate segment, with plans to extend this crucial support to employees across all other business segments in the upcoming financial year.

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	1,562	1,562	100	1,562	100	NA	NA	0	0	0	0
Female	0	0	0	0	0	0	0	NA	NA	0	0
Total	1,562	1,562	100	1,562	100	0	0	0	0	0	0
Other than permanent workers											
Male	4,773	0	0	0	0	NA	NA	0	0	0	0
Female	194	0	0	0	0	194	100	NA	NA	0	0
Total	4,967	0	0	0	0	194	100	0	0	0	0

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

**FY 2023-24 (Current Financial Year)**

Cost incurred on wellbeing measures as a % of total revenue of the Company | **0.12**

**FY 2022-23 (Previous Financial Year)**

Cost incurred on wellbeing measures as a % of total revenue of the Company | **0.12**

**2. Details of retirement benefits.**

Benefits	FY 2023-24 (Current FY)			FY 2022-23 (Previous FY)		
	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	0	0	NA	52.9	62.4	Y
Others – please specify	0	0	NA	0	0	NA

**3. Accessibility of workplaces**

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

Yes, CTIL is deeply dedicated to fostering inclusion and diversity within its workforce. In accordance with the Rights of Persons with Disabilities Act, 2016, the Company ensures that all its premises, including project sites and offices across various business segments, are fully accessible to differently abled employees and workers. This commitment is reflected in provisions like wheelchair-accessible restrooms on ground floors, as well as the installation of ramps and other necessary accessibility features at all business locations.

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

Yes, CTIL integrates the provision of non-discrimination and equal opportunity for employment into its Human Rights Policy in accordance with the Rights of Persons with Disabilities Act, 2016. This policy is readily accessible to all employees through the Company's intranet systems. CTIL strives to provide equal opportunities to all employees and qualified applicants, without regard to race, colour, gender identity or expression, religion, national origin, age, disability, or any other protected status. Furthermore, the Company's hiring, promotion, and compensation practices are grounded in merit, qualifications, and capabilities.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	NA	NA
Female	33%	0%	#	#
Total	67%	75%	-	-

# None of the permanent female workers availed of parental leave during this financial year.

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

Yes/No (If yes, then give details of the mechanism in brief)	
Permanent workers	<p>CTIL prioritises effective communication and swift resolution for any issue employees and workers might face. The Company's open-door policy allows direct interactions with senior management, ensuring immediate attention to concerns. Additionally, the Grievance Drop Box in Company premises allows the workforce to anonymously and confidentially report their issues. CTIL enforces a robust Whistle Blower Policy and a comprehensive Prevention of Sexual Harassment (POSH) policy, fostering a transparent and respectful work environment. The Company's Ethics and Vigilance Officer is specifically appointed to handle all complaints sensitively and confidentially. In terms of safety, the Company provides emergency contact cards in the Pulp and Paper segment and stringent safety regulations in the Real Estate segment. Non-compliance with these safety measures can result in penalties ranging from fines to termination, underscoring the Company's commitment to a safe and secure work environment.</p> <p>This framework ensures every employee and worker has access to a robust grievance redressal mechanism, fostering a supportive and secure workplace environment at CTIL.</p>
Other than permanent workers	
Permanent employees	
Other than permanent employees	

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total employees/ workers in the respective category (A)	No. of employees/ workers in the respective category who are part of association(s) or Union (B)	% (B/A)	Total employees/ workers in the respective category (C)	No. of employees/ workers in the respective category who are part of association(s) or Union (D)	% (D/C)
<b>Total permanent employees</b>	<b>1,078</b>	<b>0</b>	<b>0</b>	<b>1,200</b>	<b>0</b>	<b>0</b>
Male	979	0	0	1,133	0	0
Female	99	0	0	67	0	0
<b>Total permanent workers</b>	<b>1,562</b>	<b>0</b>	<b>0</b>	<b>3,147</b>	<b>0</b>	<b>0</b>
Male	1,562	0	0	3,092	0	0
Female	0	0	0	55	0	0

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

Category	FY 2023-24 (Current Financial Year)					FY 2022-23 (Previous Financial Year)				
	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	979	784	80	499	51	1,149	789	69	962	84
Female	99	18	18	40	40	78	72	92	27	35
Total	1,078	802	74	539	50	1,227	861	70	989	81
Workers										
Male	1,562	1,262	81	864	55	3,028	2,476	82	1,606	53
Female	0	0	0	0	0	55	55	100	55	100
Total	1,562	1,262	81	864	55	3,083	2,531	82	1,661	54

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	979	937	96	1,149	1,149	100
Female	99	96	97	78	78	100
<b>Total</b>	<b>1,078</b>	<b>1,033</b>	<b>96</b>	<b>1,227</b>	<b>1,227</b>	<b>100</b>
<b>Workers</b>						
Male	1562	1365	87	3,028	3,028	100
Female	0	0	NA	55	55	100
<b>Total</b>	<b>1,562</b>	<b>1,365</b>	<b>87</b>	<b>3,083</b>	<b>3,083</b>	<b>100</b>

\* As per CTIL's policy, all employees and workers are entitled to an annual performance and career development review. These reviews align with the Financial Calendar Year cycle, running from April to March. The percentage of employees or workers not included in the current review primarily comprises those who joined the organisation between January 2024 and March 2024. They will be included in next year's performance review cycle, ensuring that all members have the opportunity to participate in the evaluation process within the designated timeframe.

**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, what is the coverage of such a system?**

Yes, the Company has implemented Occupational Health and Safety Management Systems (OHSMS) certified under ISO 45001:2018. This system provides comprehensive coverage for all employees, including contract workers. It ensures that occupational health and safety measures are effectively implemented and monitored throughout the organisation.

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

CTIL adheres to its comprehensive Standard Operating Procedures (SOPs) across all business segments to proactively identify workplace hazards and evaluate risks. Moreover, as part of the ISO 45001:2018 Occupational Health and Safety Management System, the Company has documented procedures for conducting assessments of work-related hazards and risks. Key components include:

**Hazard Identification and Risk Assessment (HIRA):**

CTIL proactively engages with its working personnel to identify risks, analyse potential dangers, and implement appropriate controls to mitigate these risks effectively.

**Job Safety Analysis (JSA):** Before initiating any critical operations, the Company conducts JSA, meticulously analysing each job task at the activity level to assess and mitigate potential risks at every step.

**Behaviour-Based Safety Operations (BBSO):** This system helps the Company to identify risks associated with behaviours, foster a culture of reporting unsafe acts and conditions, and encourage voluntary adherence to safety practices.

**Incident Investigation:** The Company maintains a robust mechanism for investigating incidents, crucial for identifying root causes.

**Safety Audits:** The Company conducts rigorous safety audits regularly, both internally and by external parties, ensuring continuous adherence to safety standards.

These measures demonstrate CTIL's dedication to provide a safe and healthy work environment for all its employees and workers.

**c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks.**

CTIL prioritises the thorough training of its workers and employees in hazard identification and ensures they understand the protocols for reporting risks. To facilitate this, the Company has established several channels for reporting potential job-related hazards, including specialised written forms, direct conversations with managers, and communication with the Company's health and safety department. Additionally, the Whistle Blower Policy supports anonymous reporting of potential or actual risks. In the event of identifying a hazard, employees are empowered to promptly remove themselves from the danger zone, inform their managers, and adhere to defined evacuation protocols. These procedures guarantee timely reporting and proactive participation in maintaining a secure workplace environment.

**d. Do the employees/workers of the entity have access to non-occupational medical and healthcare services?**

CTIL goes beyond occupational health concerns by offering comprehensive non-occupational medical

services to guarantee the well-being of its employees and their families.

The Company's health benefits include robust health insurance covering Outpatient Department (OPD) consultations and hospitalisations for all employees and their immediate family members. This insurance not only addresses medical expenses for family members but also provides crucial support during emergencies, ensuring employees receive necessary medical care unrelated to work.

Additionally, the Company places a strong focus on mental and physical health through a range of wellness programmes. Regular health check-ups are conducted to ensure preventative care and the early detection of health issues.

In a significant initiative to support mental health, particularly in its Real Estate segment, CTIL has appointed 25 employees certified as wellness ambassadors by Mpower. The Company has partnered with Mpower to conduct mental health sessions for employees. Furthermore, a team of counsellors is available over the phone whenever employees or their family members seek assistance.

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

	Category	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	1.28	1.06
	Workers	0.48	0.37
Total recordable work-related injuries	Employees	6	11
	Workers	12	7
No. of fatalities	Employees	0	0
	Workers	0	2
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0



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

At CTIL, maintaining a safe and healthy workplace is foundational across all business segments. The Company's dedicated health and safety team diligently oversees operations and continually enhances performance in occupational health and safety. Specific risks such as electrical hazards are systematically addressed through targeted mitigation measures, while rigorous safety protocols safeguard employees working at heights.

Comprehensive safety handbooks provide employees with essential rules and practices, supported by regular

safety training that equips them with the necessary knowledge and skills. Monthly patrols are conducted to proactively identify and address any potential risks. Through a robust safety awareness programme, CTIL ensures employees are well-informed about regulations and procedures, fostering a strong safety culture. Segment-specific safety cards provide quick access to essential information and resources tailored to each operational area's needs. Thorough training on fire safety and emergency response prepares staff to effectively manage crises. Clear 'Dos and Don'ts' guidelines reinforce safe behaviours and procedures, minimising risks and accidents. These initiatives include all workers and employees, empowering them to recognise, report, and mitigate work-related risks.

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working conditions	0	0	NA	0	0	NA
Health & safety	0	0	NA	0	0	NA

## 14. Assessments for the year

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

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

Yes. The assessment of health and safety practices and working conditions has enabled CTIL to identify key risk areas across its diverse segments. To streamline this process, a specialised high-risk team has been established, tasked with identifying and addressing key safety concerns within each operational domain. This team conducts safety patrols, visiting various sites and areas to perform audits and generate reports. Additionally, a detailed Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis is conducted to enhance risk mitigation strategies.

The high-risk focus team has identified electrical hazards and working at height as significant risks to employee health and well-being.

To address these issues, frequent electrical audits are conducted in the segment by the electrical head of the respective segment. Furthermore, Electrical Lockout Tagout (LOTO) procedures are implemented at the plant, alongside the utilisation of equipment meeting IP65-rated standards.

In the realm of Real Estate, the primary high-risk concern pertains to working at height. Given that CTIL develops high-rise buildings, ensuring the safety of workers operating at elevated heights is paramount. To achieve this, fall-resistant equipment is deployed within the Real Estate segment.



## Leadership Indicators

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

Yes, the Company guarantees extensive benefits for all its workers and employees, including life insurance coverage and compensation packages in the event of an unfortunate demise.

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

CTIL diligently ensures that its value chain partners comply with statutory dues, implementing a series of robust measures to maintain transparency and adherence to regulations. These measures include:

**Engagement with Vendors:** The Company engages vendors with a proven track record of compliance with regulatory laws, an essential criterion across all its business segments.

**Internal Control Mechanism:** The Company has instituted an internal mechanism to ensure the punctual and thorough delivery of statutory dues, monitoring and verifying that all obligations are fulfilled timely.

**Verification of Challan Copies:** CTIL mandates that its contractors and third parties submit copies of the challan for Provident Fund (PF) and Employee State Insurance (ESI) contributions made on behalf of their employees. This step helps ensure that statutory payments are properly processed.

**Online Compliance Checks:** The Company employs online checks to verify the PF, ESI, and Goods and Services Tax (GST) returns filed by its contractors and third parties. This proactive approach allows efficient oversight and ensures compliance across its entire supply chain.

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

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Employees	0	Nil	0	Nil
Workers	0	2	0	2



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

Yes, CTIL extends comprehensive transition assistance programmes to facilitate the continued employability of its workforce, especially for mid- to senior-level employees and executives post-retirement. While the Company does not have a formal programme, it aligns with Aditya Birla Group (ABG) policies by offering a weeklong training programme covering areas like savings, spirituality, socialisation, health, and exercise for retired professionals and their spouses.

The Human Resources team conducts personalised assessments, provides guidance, and offers support throughout the transition, demonstrating CTIL's commitment to ensuring the long-term prosperity and employability of its personnel.

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

	% of value chain partners (by value of business done with such partners) that were assessed		
	Real estate	Pulp and paper	Textiles
Health and safety conditions	8.83	0	2.80
Working conditions	8.83	0	2.80

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

In the current financial year, the Company has not identified any significant risks necessitating immediate action through its rigorous assessment process. CTIL employs a detailed checklist to evaluate its value chain partners, encompassing critical factors such as creditworthiness, market presence, feedback

from peers, financial capacity, client preferences, net worth, and experience. For vendors deemed material to the Company, CTIL conducts half-yearly assessments focussing on quality, supply reliability, and service delivery, assigning ratings from 1 to 5. This structured evaluation process enables the Company to take appropriate actions, which may include vendor removal, warnings, developmental guidance, updates, or retention, fostering accountability and continuous enhancement within its partnerships.





# Principle 4

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

According to the principle, the Company must acknowledge that it functions within an ecosystem that includes several stakeholders. Additionally, it mandates that the Company accept responsibility for maximising the benefits and minimising and mitigating the negative effects of its operations on the stakeholders.

CTIL recognises the critical role stakeholders play in its business operations and remains indomitable in creating an environment that addresses their needs. In the current financial year, the Company conducted a materiality assessment to thoroughly understand

and incorporate stakeholder perspectives and requirements. This assessment goes beyond a mere snapshot; CTIL maintains continuous communication with stakeholders to swiftly and adeptly address their concerns.

Aligned with Principle 4 of the NGRBC Policy, the Company's commitment extends to promoting sustainable cities and communities, advocating for peace, justice, and strong institutions, and championing gender equality and poverty reduction among its stakeholders.





## Essential Indicators

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

CTIL recognises stakeholders as it encompasses all individuals, groups, or entities impacted by its activities, products, or services, as well as those who can influence or have an interest in its operations. The process of identifying and prioritising stakeholders starts with a thorough mapping and assessment of each stakeholder's relevance based on their impact, influence, and significance to the Company. To ensure comprehensive engagement, the Company collects

data through surveys and feedback mechanisms. The finalisation of key stakeholders is achieved through consultation and discussion among Board members, managers, and relevant staff.

Stakeholders are categorised into internal and external groups. External stakeholders include investors, lenders, customers, regulatory bodies, suppliers, other supply chain partners, local communities, non-government organisations, joint venture partners and the media. Internal stakeholders comprise employees, permanent workers and contractual support workers.

### 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 (E-mail, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website), other	Frequency of engagement (Annually/half yearly/quarterly/others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors and shareholders	No	<ul style="list-style-type: none"> <li>Quarterly investor conferences</li> <li>One-on-one engagements</li> <li>Annual general meetings (AGMs)</li> <li>Annual/Integrated Reports</li> </ul>	Quarterly	<ul style="list-style-type: none"> <li>Continuous operational performance</li> <li>Timely disclosures and compliance</li> <li>Updated corporate governance framework</li> <li>Consistent return on investment and profitable growth</li> </ul>
Regulatory bodies	No	<ul style="list-style-type: none"> <li>Annual/Integrated reports</li> <li>Regular meetings</li> <li>Industry forums</li> <li>E-mails and letters</li> <li>Policy updates and ministry directives</li> <li>Conferences</li> <li>Regulatory filings</li> </ul>	Periodic/annual	<ul style="list-style-type: none"> <li>Compliance to regulations</li> <li>Pollution prevention</li> <li>Tax and royalties</li> </ul>
Customers/consumers	No	<ul style="list-style-type: none"> <li>Virtual sessions</li> <li>Grievance redressal mechanism</li> <li>Exhibitions and trade fairs</li> <li>Advertising campaigns</li> <li>Regular business interactions</li> <li>Customer satisfaction surveys</li> </ul>	Quarterly	<ul style="list-style-type: none"> <li>Product quality and fair pricing</li> <li>Post-sales support</li> <li>Product safety</li> <li>Sustainable product offerings and solutions</li> </ul>

Stakeholder group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (E-mail, SMS, newspaper, pamphlets, advertisement, community meetings, notice board, website), other	Frequency of engagement (Annually/half yearly/quarterly/others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Supply chain partners	Yes (small and local suppliers)	<ul style="list-style-type: none"> <li>- Supplier grievance mechanism</li> <li>- Emails and meetings</li> <li>- Supplier assessments and review</li> <li>- Training workshops and seminars</li> </ul>	Continuous	<ul style="list-style-type: none"> <li>- Good deals/pricing</li> <li>- Value creation</li> <li>- Continuity of orders</li> <li>- Timely payment</li> <li>- Long-term commitments with business partners</li> </ul>
Community/ local community	No	<ul style="list-style-type: none"> <li>- Training and workshops</li> <li>- Engagement and assessment surveys</li> <li>- CSR reports</li> <li>- Emails and telephonic conversations</li> </ul>	Continuous	<ul style="list-style-type: none"> <li>- Water and sanitation facilities</li> <li>- Infrastructure development</li> <li>- Training and inclusive growth</li> <li>- Environmentally friendly operations</li> <li>- Improvement in overall living standards</li> <li>- Livelihood creation and adequate opportunities</li> </ul>
Employees	No	<ul style="list-style-type: none"> <li>- Grievance redressal mechanism</li> <li>- Employee engagement programmes</li> <li>- Emails and meetings</li> <li>- Performance reviews</li> </ul>	Continuous	<ul style="list-style-type: none"> <li>- Physical and mental well-being</li> <li>- Occupational health and safety</li> <li>- Rewards and recognition</li> <li>- Work-life balance</li> <li>- Fair wages and equal opportunities</li> <li>- Training and upskilling</li> <li>- Career growth</li> </ul>
Media	No	<ul style="list-style-type: none"> <li>- Press conferences</li> <li>- Press releases</li> <li>- Discussions and interviews with leadership</li> <li>- Industry events</li> </ul>	Need-basis	<ul style="list-style-type: none"> <li>- Transparent communication</li> </ul>
Joint venture partners	No	<ul style="list-style-type: none"> <li>- E-mails and meetings</li> <li>- Personal interactions</li> <li>- Workshops and seminars</li> </ul>	Continuous	<ul style="list-style-type: none"> <li>- Value creation</li> <li>- Long-term commitments</li> <li>- Timely disclosures and compliance</li> </ul>



## Leadership Indicators

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

CTIL conducts an extensive stakeholder engagement process to gather diverse perspectives and insights on key economic, environmental, and social issues affecting the Company's business. Identified gaps and insights from this process undergo thorough review by the Board, with findings promptly communicated to senior management. This ensures the swift implementation of corrective actions where necessary. Furthermore, the Company maintains transparent communication with the Board, providing updates on the progress of initiatives undertaken to address these identified gaps and observations.

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

Yes, stakeholder consultations are integral to the process of identifying and managing environmental and social issues. CTIL actively solicits feedback from relevant parties and seamlessly integrates their insights into the operational practices and strategic procedures. This methodical approach ensures that it remains focussed on the substantive topics identified during these dialogues. By aligning the initiatives with stakeholder expectations, CTIL enhances the sustainability of its operations and underscores the significance of its contributions to the Company's strategic objectives.

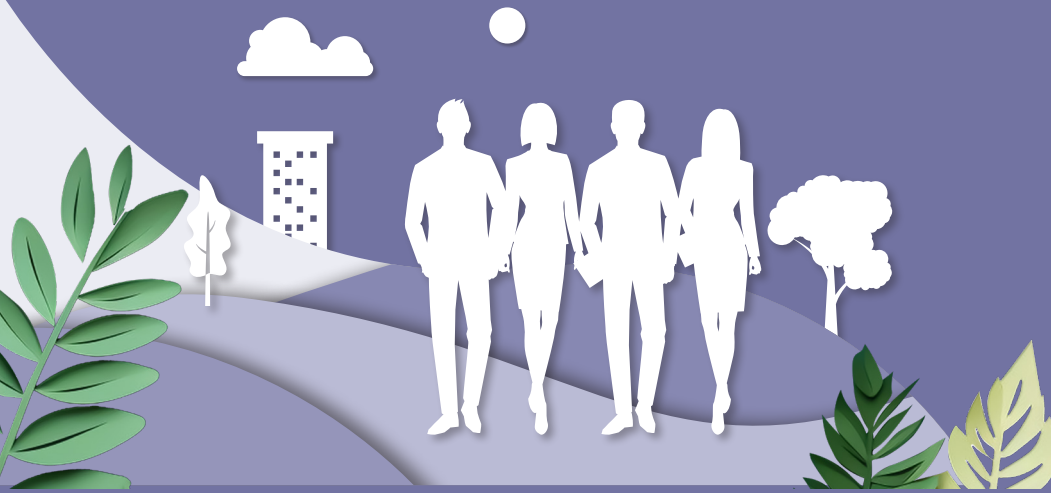
**3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/marginalised stakeholder groups.**

CTIL is committed to engaging with and addressing the concerns of vulnerable and marginalised stakeholder groups across its business segments. The Company's initiatives aim to empower these communities and provide them with access to opportunities and essential services.

A key aspect of CTIL's efforts involve collaborating with local stakeholders and authorities to prevent environmental hazards and promote sustainability. For instance, in partnership with the Forest Department of Nainital, the Pulp and Paper segment has initiated a project to collect and utilise dried leaves from forests. This initiative not only reduces the risk of forest fires during the summer but also contributes to environmental protection and minimises dependency on non-renewable energy sources.

Additionally, CTIL's CSR projects are strategically designed to cater to the specific needs of marginalised communities. The Company conducts healthcare initiatives such as medical camps, addressing the healthcare needs of individuals and benefiting hundreds in the process. Emphasising sanitation and hygiene, CTIL implements cleanliness projects that significantly contribute to disease prevention and overall public health improvement.

Furthermore, the Company's infrastructure development projects, such as the construction of toilets, play a crucial role in enhancing living standards and promoting dignity for the local population. The Company also extends support to vulnerable families through initiatives like distributing blankets during the winter season. Additionally, CTIL focusses on women's development by offering skill development and vocational education, empowering women with suitable livelihood opportunities. The Company is also dedicated to promoting education for vulnerable and marginalised groups, helping uplift their status and providing a brighter future. Environmental sustainability is another key aspect of CTIL's CSR activities, ensuring the environment around their operations remains healthy and sustainable. Through these comprehensive efforts, CTIL has positively impacted 1,18,208 individuals, providing various forms of aid and support to foster a better quality of life.



# Principle 5

Businesses should respect and promote human rights.

This principle states that businesses have an obligation to protect human rights by not inadvertently generating or negatively contributing to human rights and by addressing such impacts when they do arise.

The employees and workers of the Company form the backbone of the Company. CTIL upholds robust human rights policies that extend across its entire value chain, aligned with the guidelines of the International Labour Organisation (ILO) and United Nations Guiding Principles (UNGP). The Company is committed to respecting the human rights of its workforce, communities and all those impacted by its operations, including contractors and suppliers. This commitment is in accordance with

internationally recognised frameworks, including the Social Accountability 8000 International Standard and its associated international instruments. CTIL proactively addresses and mitigates potential human rights issues, ensuring that risks are managed before they can lead to significant consequences. By adhering to these high standards, the Company fosters a respectful and ethical work environment that benefits everyone involved in its operations.

As Principle 5 is in line with human rights, it accomplishes different areas covered under SDGs like gender quality, decent work, and economic growth, reduces inequalities, ensures quality education, and reaches a stage of no poverty.





## Essential Indicators

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	1,078	675	63	1,227	1,197	98
Other than permanent	101	36	36	78	0	0
<b>Total employees</b>	<b>1,179</b>	<b>711</b>	<b>60</b>	<b>1,305</b>	<b>1,197</b>	<b>92</b>
<b>Workers</b>						
Permanent	1,562	154	10	3,083	1,517	49
Other than permanent	4,967	1,091	22	5,915	1,864	32
<b>Total workers</b>	<b>6,529</b>	<b>1,245</b>	<b>19</b>	<b>8,998</b>	<b>3,381</b>	<b>38</b>

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

Category	FY 2023-24 (Current Financial Year)					FY 2022-23 (Previous Financial Year)				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent										
Male	979	0	0	979	100	1,149	0	0	1,149	100
Female	99	0	0	99	100	78	0	0	78	100
Other than permanent										
Male	86	0	0	86	100	60	0	0	60	100
Female	15	0	0	15	100	18	0	0	18	100
Workers										
Permanent										
Male	1,562	154	10	1,408	90	3,028	274	9	2,754	91
Female	0	0	0	0	NA	55	14	22	43	78
Other than permanent										
Male	4,773	789	17	3,984	83	5,587	806	14	4,781	86
Female	194	192	99	2	1	328	307	94	21	6



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

	Male		Female	
	Number	Median remuneration/salary/wages of the respective category	Number	Median remuneration/salary/wages of the respective category
Board of Directors (BoD)	5	39,98,333	2	37,58,334
Key Managerial Personnel	3	2,03,60,658	0	NA
Employees other than BoD and KMP	979	10,88,640	99	16,27,433
Workers	1,562	5,04,813	0	NA

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Gross wages paid to females as % of total wages	10	-

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

Yes, CTIL is firm in protecting workforce rights and ensuring well-being at work, spearheaded by its dedicated Ethics and Vigilance Officer. The Company's robust human rights policies extend to its employees, suppliers, and service providers, emphasising strict adherence to applicable laws and the spirit of human rights. In alignment with the Prevention of Sexual Harassment (POSH) of Women at Workplace Act, 2013 the Company has established Internal Complaints Committees at each of its offices and units. These committees are tasked with receiving and addressing complaints related to sexual harassment, ensuring a supportive and respectful workplace for women.

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

CTIL is indomitable in its commitment to upholding human rights across all its operations. The Company has established robust internal mechanisms to address grievances related to human rights issues, underscored by a comprehensive Human Rights Policy. This policy outlines the Company's dedication to respecting human rights in every facet of its operations and serves as a guiding framework to ensure adherence to human rights standards across the organisation. Employees are encouraged to report any human rights concerns to the Company's Ethics and Vigilance Officer.

Upon receiving a complaint, a preliminary inquiry is promptly conducted to ascertain the nature and severity of the issue. The findings of this investigation are then presented to the Audit Committee, which plays a crucial role in examining and resolving human rights matters. Based on the Audit Committee's recommendations, appropriate steps are taken to ensure the grievance is appropriately addressed.

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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	0	0	-	2	2	Redressed
Discrimination at workplace	0	0	-	0	0	
Child labour	0	0	-	0	0	
Forced labour/Involuntary labour	0	0	-	0	0	
Wages	0	0	-	0	0	
Other human rights related issues	0	0	-	0	0	

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

	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	2
Complaints on POSH as a % of female employees/workers	0	0.41
Complaints on POSH upheld	0	0

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

CTIL has implemented robust procedures to safeguard complainants against discrimination and harassment. The Company maintains a well-defined grievance redressal mechanism designed to address violations of the Code of Conduct, instances of discrimination, harassment, and complaints related to POSH guidelines. All cases are handled confidentially by designated committee members who are trained and appointed specifically to manage complaints in strict adherence to Company policies and the established

grievance redressal mechanism. CTIL also places emphasis on frequent awareness, education, and sensitisation initiatives to ensure the effectiveness and strengthening of these processes.

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

Yes, across all business segments, CTIL mandates adherence to human rights requirements in all business agreements and contracts. The Company's human rights policy, based on Social Accountability 8000 (SA8000), ensures the protection of human rights for contractors and suppliers alike.

**10. Assessments of the year**

	% of your plants and offices that were assessed (By entity or statutory authorities or third parties)
Child labour	100
Forced/involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
Others – please specify	-

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

In this year's assessment, CTIL has not identified any significant risks or concerns warranting immediate attention.

## Leadership Indicators

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

This financial year, no modification was required as CTIL did not counter any complaints regarding human rights.

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

CTIL acknowledges the importance of human rights due diligence as a systematic approach to identify and mitigate risks over time. While no formal human rights due diligence has been conducted yet, the Company is actively progressing towards implementing comprehensive measures. These steps aim to conduct detailed assessments across all business segments, considering evolving circumstances and ensuring adherence to ethical standards and legal requirements.

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

Yes, CTIL is committed to upholding the Rights of Persons with Disabilities Act, 2016 and has taken proactive measures to ensure inclusivity and accessibility across its establishments. Most of the Company's facilities are designed to cater to the needs of differently abled individuals, including visitors, with features such as wheelchair accessibility, Persons with Disabilities (PWD) friendly entrances, braille systems, and tactile pavers, among others.

It is important to note that the Real Estate business does not have any specific plants or factories. However, within the office space and project sites, accessibility measures are implemented to ensure inclusivity for all individuals. Even the residential projects implemented have put into place measures to ensure accessibility of people with disability.

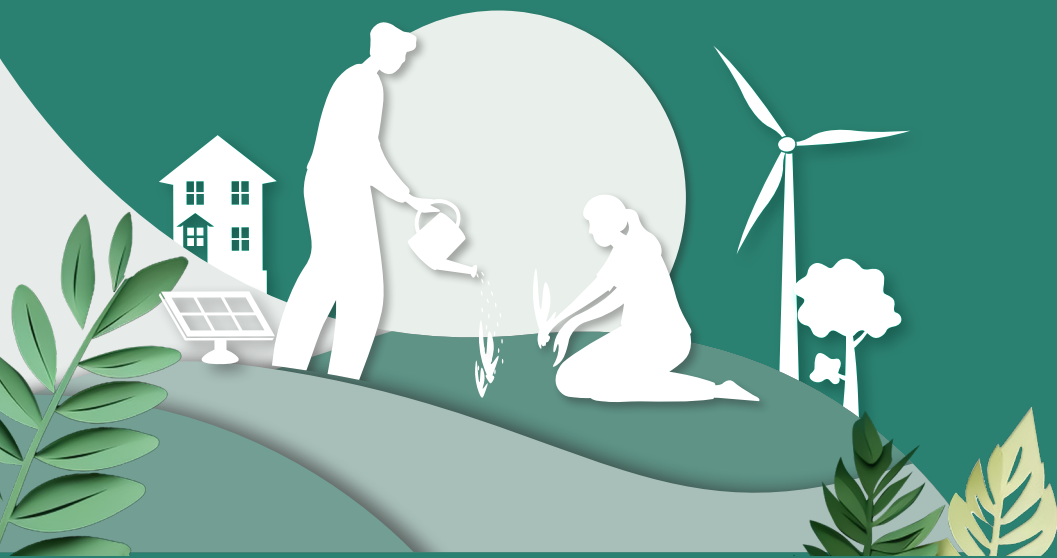
**4. Details on assessment of value chain partners:**

	% of value chain partners (By value of business done with such partners) that were assessed		
	Real Estate	Pulp and Paper	Textiles
Sexual harassment	8.83	0	2.8
Discrimination at workplace	8.83	0	2.8
Child labour	8.83	0	2.8
Forced/involuntary labour	8.83	0	2.8
Wages	0	0	2.8
Others – please specify	0	0	2.8

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

In this financial year no significant risk has been identified during the assessment of the value chain partners.





# Principle 6

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

According to this principle, businesses must acknowledge that social responsibility and sustainable economic growth are contingent on environmental stewardship. The idea pushes companies to implement environmental policies and procedures that reduce or eliminate the negative effects of their operations and supply chains.

CTIL deeply understands the intricate connection between its business operations and the environment. Embracing its role as a steward of the planet, the Company is committed to respecting,

protecting, and restoring the natural world that underpins its success and prosperity. This commitment is reflected in its proactive approach to environmental initiatives, emphasising sustainable business practices and dedicated environmental stewardship. As a responsible corporate entity, the Company prioritises sustainable practices across all facets of its operations. The Company is dedicated to implementing effective and efficient resource management strategies and ensuring responsible consumption and production patterns.





## Essential Indicators

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>From Renewable Sources</b>			
Total electricity consumption (A)	TJ	37.04	33.05
Total fuel consumption (B)	TJ	5,038.46	6,425.22
Energy consumption through other sources (C)	TJ	0	0
<b>Total energy consumed from renewable sources (A + B + C)</b>	TJ	5,075.50	6,458.27
<b>From non-renewable sources</b>			
Total electricity consumption (D)	TJ	235.77	477.51
Total fuel consumption (E)	TJ	10,539.32	9,064.59
Energy consumption through other sources (F)	TJ	0	0
<b>Total energy consumed from non-renewable sources (D + E + F)</b>	TJ	10,775.08	9,542.10
<b>Total energy consumed (A + B + C + D + E + F)</b>	TJ	15,850.58	16,000.37
<b>Energy intensity per rupee of turnover</b> (Total energy consumed/ Revenue from operations)	TJ/Lakh ₹	0.030	0.034
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed/Revenue from operations adjusted for PPP)*	TJ/Lakh ₹ adjusted for PPP	0.68	0.78
<b>Energy intensity in terms of physical output</b>	TJ/Sq. Meter (Real Estate)	0.00013	0.00025
	TJ/MT (Pulp and Paper)	0.032	0.033
	TJ/MT (Textile)	0.12	0.14

\*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by the World Bank for India, which is 22.88 (Source: <https://data.worldbank.org/indicator/PA.NUS.PPP>).

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, limited assurance has been carried out by TUV India Private Limited.

**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.**

Yes, the site operated by CTIL under the Pulp and Paper segment have been recognised as Designated Consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme initiated by the Government of India.

During PAT cycle-1 and cycle-2 targets were overachieved by 17.26% and 12.38%, respectively, while PAT cycle-3 is currently under progress.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	-	672,886.80
(ii) Groundwater	12,029,001.00	13,206,081.05
(iii) Third party water (Municipal water supplies)	685,749.00	71,938.00
(iv) Seawater/desalinated water	-	
(v) Others (Recycled)	4,283.20	
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	1,27,19,033.20	1,39,50,905.85
<b>Total volume of water consumption (in kilolitres)</b>	1,27,19,033.20	1,92,61,415.85
<b>Water intensity per rupee of turnover</b> (Total water consumption/ revenue from operations) (KL/Lakh ₹)	23.90	40.81
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*</b> (Total water consumption/revenue from operations adjusted for PPP) (KL/Lakh ₹ adjusted for PPP)	546.91	933.82
Water intensity in terms of physical output (Real Estate) (KL/Sq. Meter)	0.63	0.92
Water intensity in terms of physical output (Pulp and Paper) (KL/MT)	25.82	28.93
Water intensity in terms of physical output (Textile) (KL/MT)	75.87	78.40

\*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by the World Bank for India, which is 22.88 (Source: <https://data.worldbank.org/indicator/PA.NUS.PPP>).

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, limited assurance has been carried out by TUV India Private Limited.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
<b>(i) To surface water</b>		
- No treatment	0	0
- With treatment – please specify level of treatment	78,47,476.00	82,99,391.00
<b>(ii) To groundwater</b>		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>(iii) To seawater</b>		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>(iv) Sent to third parties</b>		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>(v) Others</b>		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>Total water discharged (in kilolitres)</b>	<b>78,47,476.00</b>	<b>82,99,391.00</b>

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, limited assurance has been carried out by TUV India Private Limited.

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

Yes, CTIL has implemented a Zero Liquid Discharge (ZLD) mechanism in one of the commercial buildings in the Real Estate segment, namely Birla Centurion.

Birla Centurion commercial premise is equipped with a water treatment plant with a capacity of 150 Kilolitre/day. The discharged water from the washroom and kitchen is collected and treated. Then the treated water is directed to the tank, where it is used for flushing and gardening.

Thus, Birla Centurion Building does not have any wastewater discharged from its premises.



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

Parameter	Please specify unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	MT	581.42	866.16
SOx	MT	234.79	365.85
Particulate matter (PM)	MT	740.77	730.33
Persistent organic pollutants (POP)	MT	-	-
Volatile organic compounds (VOC)	MT	-	-
Hazardous air pollutants (HAP)	MT	-	-
Others - please specify	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, limited assurance has been carried out by TUV India Private Limited.

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Scope 1 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	9,86,562.33	8,03,839.79
<b>Total Scope 2 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	39,422.34	1,04,456.16
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b> (Total Scope 1 and Scope 2 GHG emissions/revenue from operations)	MTCO <sub>2</sub> e/Lakh ₹	1.93	1.92
<b>Total Scope 1 and Scope 2 emission intensity adjusted for Purchasing Power Parity (PPP)*</b> (Total Scope 1 and Scope 2 GHG emissions/revenue from operations adjusted for PPP)	MTCO <sub>2</sub> e/Lakh ₹ adjusted for PPP	44.12	44.04
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>	MT CO <sub>2</sub> e/Sq. Meter (Real Estate)	0.02	0.04
	MT CO <sub>2</sub> e/MT (Pulp and Paper)	2.02	1.69
	MT CO <sub>2</sub> e/MT (Textile)	11.35	16.74

\*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by the World Bank for India, which is 22.88 (Source: <https://data.worldbank.org/indicator/PA.NUS.PPP>).

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, limited assurance has been carried out by TUV India Private Limited.



**8. Does the entity have any project related to reducing Greenhouse Gas emissions? If yes, then provide details.**

This financial year, CTIL has executed various initiatives aimed at minimising energy consumption to reduce Greenhouse Gas (GHG) emissions. Furthermore, the Company's Real Estate segment has successfully integrated 2244.41 MT of Ground GGBS into construction projects, a deliberate move that markedly curbed the Company's GHG emissions.

**Real Estate**

The Real Estate segment has implemented innovative solutions to reduce the carbon footprint of the projects by using locally sourced materials and managing construction waste responsibly. The energy efficient buildings maximise natural light and ventilation, reducing the need for artificial lighting and air conditioning. Additionally, the installation of solar for hot water and lighting shared areas and streets has led to a reduction in grid electricity.

All the commercial buildings in the Real Estate segment are majorly powered by renewable energy.

**Pulp and Paper**

**Renewable Energy:** The Pulp and Paper segment contributes to cleaner and more sustainable energy by utilising energy sources such as black liquor, bark, pith, and bioenergy (CMG) by replacing conventional fuels like coal, diesel, and LPG, among others. Particularly, the utilisation of Compressed Methane Gas (CMG) generated from the Bio-Methanation plant has contributed significantly to overall emissions reduction. In the Pulp and Paper segment, a 2.6 MWp solar plant was installed in the last FY, which has enhanced the energy use from the renewable section. As a result, the energy from grid sources has decreased, thus reducing carbon emissions (Scope 2 emissions).

**Energy Efficiency:** By strategically installing air agitators across various processes, introducing new evaporators and implementing other innovative energy saving initiatives, this segment has achieved a substantial reduction in its annual energy consumption requirements.

**Farm Forestry Programme:** Through large-scale farm forestry programmes and advocacy for sustainable forest management, the Company ensures a secure supply of pulpwood essential for uninterrupted business operations. Additionally, CTIL robust Social Forestry programme not only aids in carbon sequestration but also enhances stakeholder benefits.

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

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total waste generated (in metric tonnes)</b>		
Plastic waste <b>(A)</b>	30.03	23.92
E-waste <b>(B)</b>	7.56	2.00
Bio-medical waste <b>(C)</b>	0.02	0
Construction and demolition waste <b>(D)</b>	5,120.81	2,177.89
Battery waste <b>(E)</b>	1.66	2.14
Radioactive waste <b>(F)</b>	0	0
Other hazardous waste. Please specify, if any. <b>(G)</b>	40,504.20	1,237.24
Other non-hazardous waste generated <b>(H)</b> . Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	3,47,868.03	2,90,895.49
<b>Total (A + B + C + D + E + F + G + H)</b>	<b>3,93,532.31</b>	<b>2,94,338.68</b>

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Waste intensity per rupee of turnover</b> (Total waste generated/Revenue from operations) (MT/Lakh ₹)	0.78	0.62
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*</b> (Total waste generated/Revenue from operations adjusted for PPP) (MT/Lakh ₹ adjusted for PPP)	17.83	14.27
<b>Waste intensity in terms of physical output (Real Estate)</b> (MT/Sq. Meter)	0.02	0.02
<b>Waste intensity in terms of physical output (Pulp and Paper)</b> (MT/MT of production)	0.82	0.61
<b>Waste intensity in terms of physical output (Textiles)</b> (MT/MT of production)	1.39	1.75
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	8,199.87	2,109.92
(ii) Re-used	3,79,894.40	2,87,696.21
(iii) Other recovery operations	125.92	1,176.51
<b>Total</b>	<b>3,88,220.19</b>	<b>2,90,982.64</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	0.06	0
(ii) Landfilling	5,311.45	1,178.14
(iii) Other disposal operations	0.02	2,177.89
<b>Total</b>	<b>5,311.53</b>	<b>3,356.03</b>

\*The revenue from operations has been adjusted using the latest PPP conversion factor of 22.88 for India in 2022, sourced directly from the World Bank. (Source: <https://data.worldbank.org/indicator/PA.NUS.PPP>).

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, TUV India Private Limited has conducted a limited assurance assessment.



**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.**

CTIL has implemented the principle of circular economy across its entire value chain to mitigate environmental impact. Embracing the '3R' strategy—Reduce, Reuse and Recycle—the Company ensures robust waste management. It carefully adheres to legal frameworks, employing environmentally sound disposal techniques for both hazardous and non-hazardous waste. Across all business segments, the Company maintains a strong waste management infrastructure, highlighting its commitment to sustainability and ecological stewardship. Key practices include:

**Real Estate**

The Real Estate segment employs innovative techniques to significantly minimise waste throughout all project stages: design, construction, and occupancy. Through meticulous value engineering, design interventions, and practices like reusing, recycling, and safe disposal at designated sites, the segment minimises waste generation.

At residential and commercial sites, the Company has installed organic waste converters to efficiently manage organic waste. These converters break down on-site organic waste, which is then utilised as fertiliser for plantations. Additionally, the project integrates recycled materials like glass and fly ash to reduce reliance on virgin materials, thus easing the burden on natural resources and reducing landfill waste. For instance, at Birla Niyaara GGBS, a by-product of iron manufacturing is used as a replacement for cement. This adoption not only results in stronger, more durable, workable concrete but also diverts waste from landfills.

**Pulp and Paper**

The Pulp and Paper segment has identified innovative ways to reuse various non-hazardous wastes by maximising the reuse of dry pith, wet pith and bark.

**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:**

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.
CTIL operates exclusively outside ecologically sensitive areas, ensuring environmental preservation and sustainable practices.		



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

Name and brief details of project	EIA notification no.	Date	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant web link
M/s. Birla Arnaa LLP*, Residential Project in Devanahalli, Bengaluru townships and area development projects	EC23B039KA188881	11/05/2023	Yes	Yes	<a href="https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FKA%2FINFRA2%2F416222%2F2023&amp;proposal=2766108">https://parivesh.nic.in/newupgrade/#/trackYourProposal/proposal-details?proposalId=SIA%2FKA%2FINFRA2%2F416222%2F2023&amp;proposal=2766108</a>

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

S. no.	Specify the law/regulation/guidelines which was not complied with	Provide details of the non-compliance	Any fines/penalties/action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken if any
	CTIL adheres to and upholds all pertinent environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act of 1974, the Air (Prevention and Control of Pollution) Act of 1981, the Environment (Protection) Act of 1986, and their associated rules and regulations.			

## Leadership Indicators

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

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

(i) **Name of the area:**  
Bengaluru and NCR

(ii) **Nature of operations:**  
Building constructions



## (iii) Water withdrawal, consumption, and discharge in the following format:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	0	0
(ii) Groundwater	0	20,009.09
(iii) Third party water	33,820.00	12,340.00
(iv) Seawater/desalinated water	-	
(v) Others (Recycled) Recovered water from treated effluent	4,283.20	
<b>Total volume of water withdrawal (in kilolitres)</b>	<b>38,103.20</b>	<b>32,349.09</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>38,103.20</b>	<b>32,349.09</b>
<b>Water intensity per rupee of turnover (Total water consumption/revenue from operations) (KL/Lakh ₹)</b>	<b>0.07</b>	<b>0.07</b>
<b>Water intensity</b> (optional) – the relevant metric may be selected by the entity	-	-
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
<b>(i) Into surface water</b>		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>(ii) Into groundwater</b>		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>(iii) Into seawater</b>		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>(iv) Sent to third parties</b>		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>(v) Others</b>		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>Total water discharged (in kilolitres)</b>	<b>0</b>	<b>0</b>

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Scope 3 emissions</b> (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	Currently there are plans to incorporate systems which will account for the Scope 3 emission produced by CTIL.	-
<b>Total Scope 3 emissions per rupee of turnover</b>	Metric tonnes of CO <sub>2</sub> equivalent		-
<b>Total Scope 3 emission intensity</b> (optional) – the relevant metric may be selected by the entity	Metric tonnes of CO <sub>2</sub> equivalent		-

**3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

CTIL operates responsibly without any manufacturing, construction sites, or office locations situated in ecologically sensitive areas.

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

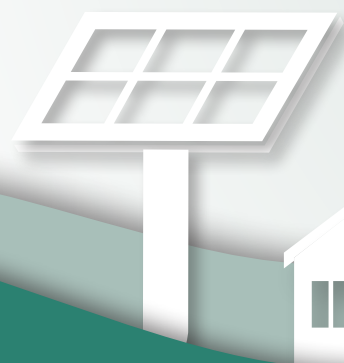
Sr. no	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Energy and water saving Initiative	1. New evaporator is installed in the Pulp and Paper segment. The process started in the last quarter of the previous year and is in operation in this financial year. It has increased both energy efficiency and water conservation.	1. Total water evaporation capacity increased by 190 TPH.
2	Emission saving initiative	1. Increase in the renewable energy portion in the Real Estate segment.	1. The Real Estate segment of CTIL commercial buildings. In FY 2023-24, Birla Aurora has shifted to 100% renewable energy, while Birla Centurion has met 38% of its energy needs from renewable energy. Thus decreasing the dependency on non-renewable energy and reducing emissions at the same time. At Birla Tisya, an average of 900 kwh is generated each month at the labour colony with the use of solar energy.



Sr. no	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
3	Emission avoided initiatives	<p>1. In-house production of Precipitated Calcium Carbonate (PCC). The carbon dioxide that is produced during the operation is used for the generation of PCC. This PCC is required or used up again in the production process of the Pulp and Paper segment. Thus, raw materials are generated from waste materials.</p> <p>2. Ground granulated blast furnace slag (GGBS) used in Birla Niyaara is a by-product of iron manufacturing that can reduce carbon dioxide emissions and improve construction sustainability. GGBS helps in reduction in the heat of hydration. The reaction between Ordinary Portland Cement (OPC) and water produces heat, which can cause thermal cracking and reduce the durability of the concrete. GGBS, on the other hand, has a lower heat of hydration, which helps to mitigate these issues.</p>	<p>1. Below are the outcomes of the production of Precipitated Calcium Carbonate (PCC): -</p> <ul style="list-style-type: none"> <li>- Precipitated Calcium Carbonate (PCC) plant plays a crucial role in environmental sustainability by consuming CO<sub>2</sub> generated from the lime kiln, thereby minimising overall CO<sub>2</sub> emissions. Roughly 440 kg of CO<sub>2</sub> is adsorbed to produce one tonne of PCC.</li> <li>- PCC improves the quality of the paper (and mill competitiveness) and reduces the amount of wood pulp and energy required by the mill. This reduced pulp use can result in lower emissions.</li> <li>- PCC reduces the amount of filler that must be produced at other locations and transported to the paper mill. This reduces costs for the mill as well as the environmental impact of hauling other dry materials to the mill.</li> </ul> <p>2. Total CO<sub>2</sub> emissions avoided by the use of GGBS are 1,805 tCO<sub>2</sub> per year. GGBS is used as a partial replacement for cement, which can:</p> <ul style="list-style-type: none"> <li>- Reduce carbon dioxide emissions</li> <li>- Improve the long-term strength, durability, and workability of concrete</li> <li>- Reduce the use of primary energy consumption</li> <li>- Save million of tonnes of quarrying</li> <li>- Save a potential landfill</li> </ul>
4	Water conservation initiatives	<p>1. 49 water conservation schemes are in place in the Pulp and Paper segment</p> <p>2. Wastewater reuse initiative in the Real Estate segment</p>	<p>1. These conservation schemes are saving a substantial amount of water. As an outcome, the amount of water conserved and the amount of water utilised back in the process from these initiatives is 51,348 m<sup>3</sup>/day.</p> <p>2. The STP water that is produced in the labour colony of Birla Tisya is used for the construction work at the site.</p>



Sr. no	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
5	Waste management	1. The waste produced in Pulp and Paper production is reused in the production process and contributes to the circular economy.	1. 99% of the waste is diverted from landfills. The by-products that are produced, like pith, and sawdust, among others, are used for the process of energy generation. Additionally, black liquor, CMG and biomass are used as fuel in the boiler. As a circular economy initiative, the fly ash that is produced is sold off to the cement industry.
6	Waste to energy	1. Compressed Methane Gas (CMG) is generated within the Pulp and Paper sector. A pioneering green technology has been developed for treating high-chemical oxygen demand (COD) wastewater. This technology facilitates the transformation of wastewater into biogas via the Upflow Anaerobic Sludge Blanket (UASB) process. The resulting biogas comprises approximately 65-70% methane, along with CO <sub>2</sub> , moisture, and H <sub>2</sub> S, among other constituents. Subsequently, this gas undergoes further processing through caustic and water scrubbing to achieve a composition of 95% methane, resulting in Compressed Methane Gas (CMG). This CMG is subsequently utilised as a substitute for LPG in the tissue plant.	1. This process has resulted in the conversion of waste into energy. This waste-to-energy initiative in turn reduced the dependency on non-renewable fuels like LPG. In this FY, about 23.43 TJ of energy had been produced from CMG.





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

CTIL recognises the pivotal role of business continuity and disaster management in safeguarding the resilience of its operations. The Company understands the imperative of robust planning to navigate unforeseen disruptions and protect its stakeholders. Committed to leveraging its diverse industry strengths and reducing sector-specific dependencies, CTIL prioritises the security and well-being of all stakeholders amidst an ever-evolving business landscape.

At the core of its strategy, CTIL has developed a comprehensive Business Continuity Plan (BCP) tailored to mitigate potential risks impacting its operations. Through rigorous Business Impact Assessments (BIA), the Company identifies and prioritises risks to critical assets, stakeholders, and processes based on their severity and likelihood. A dedicated Business Continuity Management (BCM) team, led by senior management, oversees the planning and implementation of these strategies, ensuring integration within the Company's governance framework.

To enhance preparedness, CTIL conducts training courses and awareness programs throughout the year, educating employees on their roles in business continuity and crisis management. Drills and

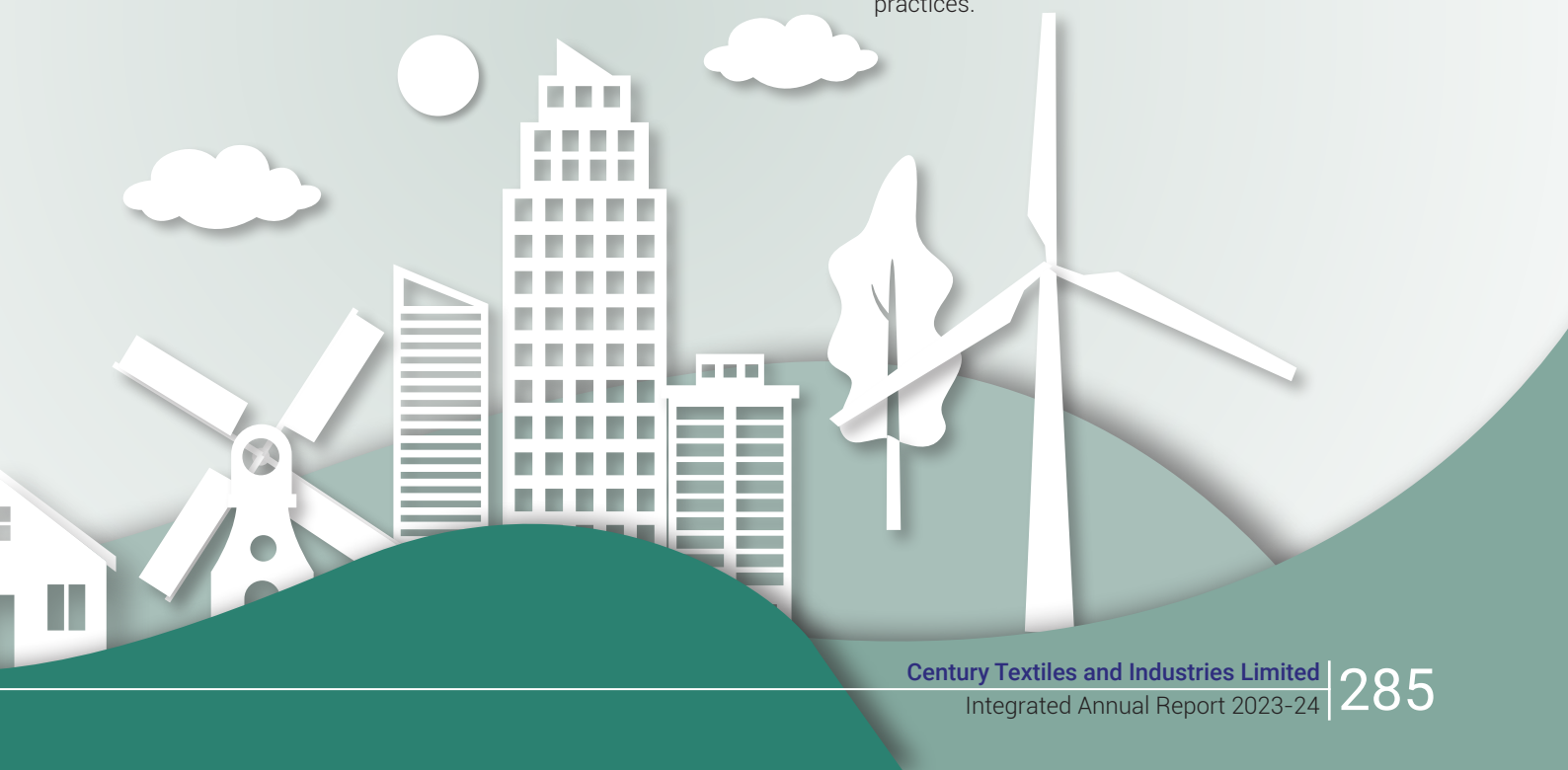
exercises across the organisation evaluate response capabilities and readiness levels, fostering a culture of proactive resilience. The Company also emphasises proactive communication with internal stakeholders, including employees, and external stakeholders such as investors, customers, and government agencies, ensuring a cohesive and effective BCP implementation.

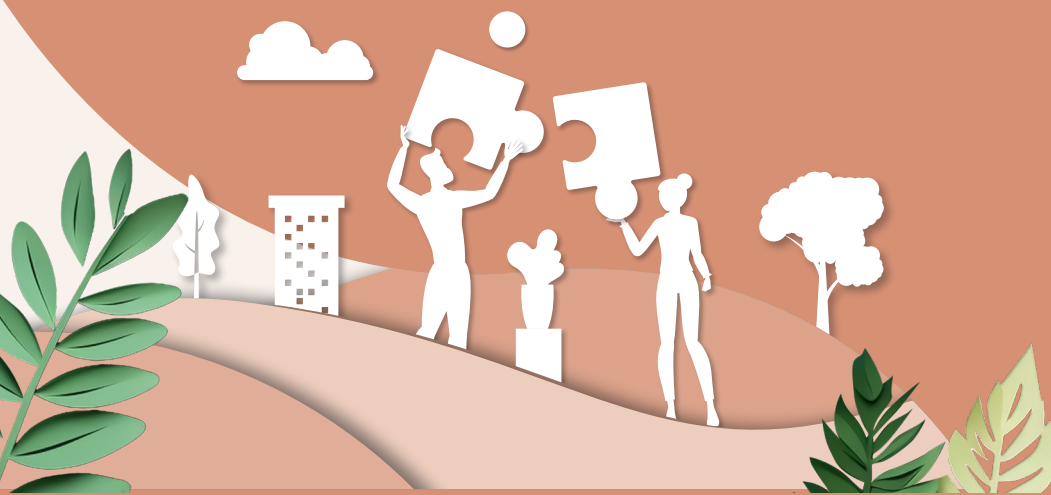
**6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?**

CTIL is dedicated to ensuring that its value chain has no negative environmental impacts. To achieve this, the Company regularly engages with its suppliers, conducting thorough evaluations to assess and mitigate their environmental effects. Through these proactive interactions and assessments, CTIL has not observed any adverse environmental impacts from its suppliers, reinforcing its commitment to sustainability and responsible sourcing.

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

No value chain partners were accessed on environmental impacts in the reporting period. However, the Company plans to initiate assessments of its critical suppliers, focussing on key aspects of environmental compliance and management practices.





# Principle 7

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

The guiding concept of this principle acknowledges that CTIL operates within established national and international legal and policy frameworks. It acknowledges the legitimacy of the Company interacting with governments to influence policies that promote public welfare.

CTIL, a member of multiple trade organisations, actively participates in various forums to voice concerns and share initiatives that safeguard stakeholders' interests. The Company is committed

to ethical business practices, sustainability, social stability, and human rights. By collaborating with trade associations, governmental bodies, and similar platforms, CTIL advocates for these principles and supports relevant programmes.

Principle 7 of the NGRBC aligns the SGDs with the partnership for the goals. It also covers large areas like the reduction of inequality, sustainable cities and communities, and climate action.





## Essential Indicators

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

CTIL is affiliated with 12 trade and industry chambers.

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

S. no.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	CREDAI-MCHI (Maharashtra Chamber of Housing Industry)	State
2	NAREDCO West Foundation	National
3	Employers Association of Northern India, Kanpur	State
4	Federation of Indian Exports Organisation	National
5	Indian Paper Manufacturers Association	National
6	Confederation of Indian Industry	National
7	Indian Pulp & Paper Technical Association	State
8	National Safety Council	National
9	Jhagadia Association	State

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

Name of authority	Brief of the case	Corrective action taken
During this financial year, the Company did not encounter any adverse orders related to anti-competitive conduct.		

## Leadership Indicators

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

S. no.	Public policy advocated	Method resorted for such advocacy	Whether information available in the public domain? (Yes/No)	Frequency of Review by Board (Annually/half yearly/quarterly/others – please specify)	Web link, if available
1.	In FY 2023-24, CTIL did not engage in advocating any public policy. As a responsible company, the Company recognises its responsibility to support laws that promote social welfare. CTIL is dedicated to building and sustaining mutually beneficial relationships with government bodies, regulators, trade unions, investors, suppliers, and communities. This commitment guarantees social and environmental conditions, reflecting the Company's focus on creating societal impact.				



# Principle 8

**Businesses should promote inclusive growth and equitable development.**

The principle encourages the Company to innovate and contribute to the nation's growth, with a particular focus on vulnerable groups, while also acknowledging their entrepreneurial abilities. Reiterating the interdependence of corporate success, equitable development, and inclusive growth is the ideology of this principle.

CTIL operates with a strong commitment to benefitting local society. In the Pulp and Paper segment, particularly in Uttarakhand, Company sources raw materials locally, using abundant

resources like bagasse and pine leaves sold by local women. The Company prefers sourcing from local farmers, especially wood from cloned Eucalyptus plants, reinforcing its dedication to sustainable and community-centric practices.

Principle 8 of the NGRBC speaks of the growth and development of the communities thriving on the nearby premises of the organisation. This aligns with the SGDs like zero hunger, good health and well-being, quality education, decent work, economic development and a few more.





## Essential Indicators

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

Name and brief details of project	SIA notification no.	Date of notification	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	Relevant web link
SIA was not applicable during the reporting period.					

### 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 2022-23 (In ₹)
Rehabilitation and Resettlement (R&R) was not applicable during the reporting period.						

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

CTIL has established robust procedures to guarantee that grievances and feedback from all stakeholders, including communities, are promptly acknowledged, and addressed.

Recognising the importance of resolving community complaints, the Company has implemented effective mechanisms to facilitate communication and resolution, thereby fostering strong ties with the community. The Company promotes open communication and active engagement with local communities. To ensure this, it provides forums and regular meetings where community members can directly discuss their grievances and concerns. Additionally, complaint drop boxes are installed at

the entrances to make it easier for individuals to raise complaints. CTIL maintains a grievance register to guarantee monitoring and record-keeping, which tracks all community complaints and monitors the resolution process.

Each business segment within the Company has dedicated personnel assigned to handle and resolve community grievances. The grievance redressal method at CTIL extends beyond internal procedures, actively involving relevant stakeholders like local authorities and community leaders, among others, to jointly identify and address community needs. This approach ensures that problems are resolved effectively and maintains open, positive communication within the community, consistently seeking win-win solutions.

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

		FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Real Estate	Directly sourced from MSMEs/small producers	2.30	4.82
	Directly from within India	100	100
Pulp and Paper	Directly sourced from MSMEs/small producers	2.51	2.5
	Directly from within India	67.58	71.42
Textiles	Directly sourced from MSMEs/small producers	9.29	5.86
	Directly from within India	100	98.85

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

Location	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Rural	1	1
Semi-urban	70	73
Urban	0	1
Metropolitan	29	26



## Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not applicable, as no SIA was conducted during the reporting period.	

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

S. no	State	Aspirational district	Amount spent (in ₹)
1	Uttarakhand	Udham Singh Nagar	5,59,867
2	Bihar	Aurangabad	11,760
3	Bihar	Gaya	60,000
4	Bihar	Katihar	60,000
5	Chhattisgarh	Bastar	60,000
6	Jharkhand	Bokaro	2,40,000
7	Jharkhand	Chatra	66,454
8	Jharkhand	Giridih	60,000
9	Jharkhand	Hazaribag	60,000
10	Jharkhand	Lohardaga	60,000
11	Jharkhand	Ranchi	60,000
12	Karnataka	Raichur	2,00,000
13	Uttar Pradesh	Chandauli	60,000



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

Yes, CTIL has a preferential procurement policy for its Pulp and Paper business segment. The Company is committed to breaking down socio-cultural, structural, and economic obstacles to create opportunities for everyone. By expanding its spending with diverse suppliers, the Company aims to integrate historically underrepresented groups into its supply chain, fostering collaboration to scale up and accelerate business. This approach not only helps uncover potential but also drives creativity, agility, and resilience within the Company and its partners.

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

CTIL actively sources raw materials from a diverse range of suppliers, including small and local suppliers, intermediaries, and Micro, Small, and Medium Enterprises (MSMEs).

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

NA

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

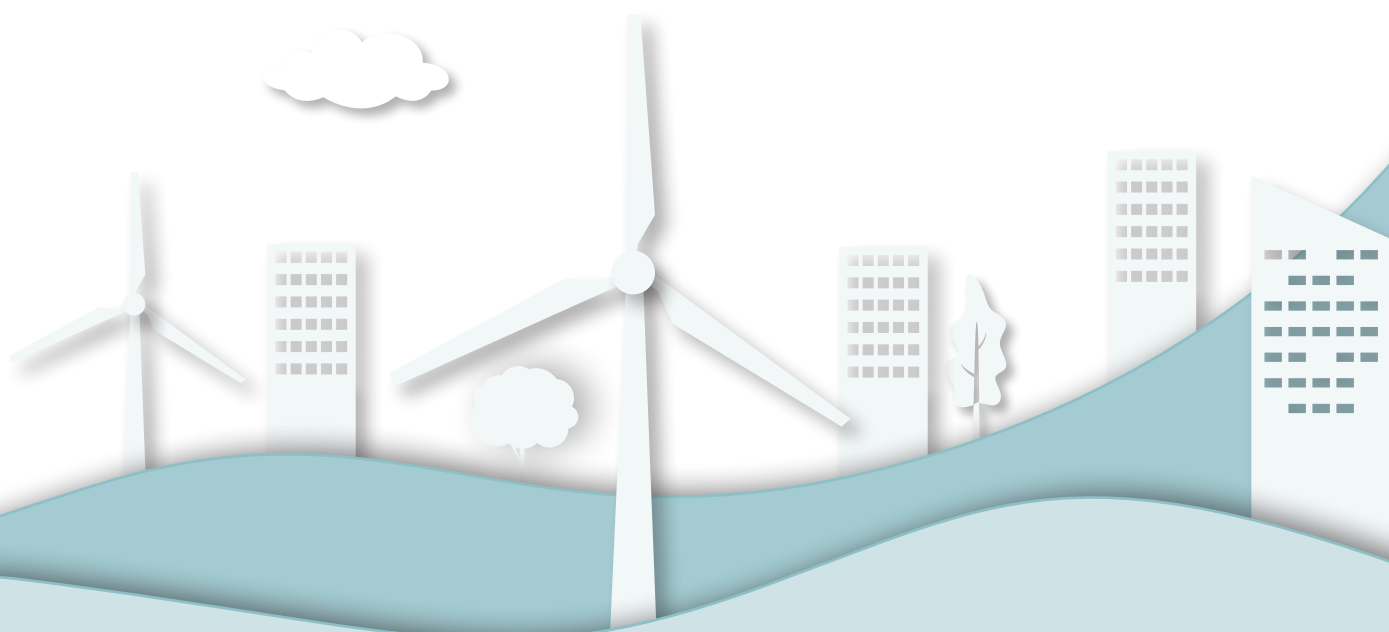
S. no.	Intellectual property based on traditional knowledge	Owned/Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
	This is not applicable, as the Company has not acquired any intellectual property based on traditional knowledge for any of its businesses.			

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

Name of authority	Brief of the case	Corrective action taken
This is not applicable, as CTIL has not acquired any intellectual property based on traditional knowledge for any of its businesses.		

**7. Details of beneficiaries of CSR projects:**

S. no	CSR project	No. of persons benefited from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
1	Preventive and curative health services in communities	30,600	Most of the CSR activities and projects undertaken by the Company are strategically focussed on uplifting vulnerable and marginalised groups within society. While quantifying the exact percentage of beneficiaries from these groups is challenging at present, the Company's indomitable commitment to supporting and empowering these communities is evident. Through its targeted CSR initiatives, CTIL continues to strive for meaningful impact and positive change in the lives of those who need it most.
2	Sanitation provisions	41,700	
3	Promoting education	10,408	
4	Rural infrastructure development projects	17,499	
5	Environmental sustainability	5,000	
6	Promotion of sports	1	
7	Community development	10,000	
8	Skill development and vocational education to enhance employability and livelihood & women empowerment	3,000	





# Principle 9

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

This Principle is founded on the idea that a company’s primary goal is to give its customers safe, easy-to-use products and services that can be disposed safely and in a way that benefits both parties.

CTIL serves both Business-to-Business (B2B) and Business-to-Customer (B2C) markets, with customers playing a vital role as stakeholders. The Company places significant emphasis on

understanding customer requirements and enhancing product development through various feedback mechanisms and Net Promoter Scores (NPS). This proactive approach has enabled the Company to innovate and introduce new products that resonate strongly with a broader market base.

Principle 9 of the NGRBC covers different SDGs like responsible consumption, peace, justice, and strong institutions.





## Essential Indicators

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

At CTIL, there is a robust mechanism to receive, and address consumer complaints and feedback, ensuring customised support, and a seamless customer experience.

**Real Estate:** The Company's dedicated Customer Relationship Management (CRM) team interacts with customers from post-sale to handover stages. Utilising platforms like the customer-facing app, SAP-Cloud for Customer, and instant messaging chatbots, among others, CTIL facilitates effective communication and resolution of any issues. Relationship managers are assigned to promptly address and resolve customer concerns.

**Pulp and Paper:** In the Pulp and Paper division, specialised personnel carefully investigate customer

feedback. Upon receiving negative feedback, the team categorises it as technical, marketing, or quality-related. Internal discussions ensue to determine appropriate actions, which may include compensation, or product replacement, offering customer satisfaction.

**Textiles:** CTIL's textiles business has implemented a streamlined Complaint File Identification and Resolution (CFIR) system. Each customer's feedback or complaint triggers a CFIR number, enabling detailed analysis to identify root causes and propose effective solutions. This proactive approach not only resolves issues promptly but also drives continuous improvement based on customer insights.

CTIL is dedicated to delivering exceptional service and consistently enhancing operations to meet customer expectations.

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

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



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

	FY 2023-24 (Current Financial Year)			FY 2022-23 (Previous Financial Year)		
	Received during the year	Pending resolution at the end of the year	Remarks	Received during the year	Pending resolution at the end of the year	Remarks
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive trade practices	0	0	NA	0	0	NA
Unfair trade practices	0	0	NA	0	0	NA
Other	10	10	-	0	0	NA

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

	Number	Reasons for recall
Voluntary recalls	NA	NA
Forced recalls	NA	NA

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

Yes, CTIL maintains a robust framework dedicated to addressing cybersecurity concerns with the utmost vigilance. This framework monitors new practices and technologies, offering expert guidance to improve the security of the Company's IT systems and infrastructure. The Chief Information Officer bears the responsibility of guaranteeing the continued effectiveness and advancement of cybersecurity systems.

For more details, access the 'Security Policy' at the link provided below : <https://sustainability.adityabirla.com/images/Security%20Policy.pdf>

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

Not applicable. No such instance occurred during FY 2023-24.

**7. Provide the following information relating to data breaches:****a. Number of instances of data breaches along-with impact.**

Nil

**b. Percentage of data breaches involving personally identifiable information of consumers**

Not Applicable

**c. Impact if any of the breaches**

Not applicable



## Leadership Indicators

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

Each business segment of CTIL Textiles has a dedicated section on its website, offering detailed information about its wide range of products and services. The websites are listed below:

Real Estate: <https://www.birlaestates.com/projects>

Pulp and Paper: <https://www.centurypaperindia.com/product-b2b>

Textiles: [https://www.birlacentury.com/product\\_index.html](https://www.birlacentury.com/product_index.html)

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

Real Estate: In FY 2023-24, the handover of commercial projects has begun, accompanied by the collection of customer feedback. Customers are also informed about the environment and safety-related measures that are incorporated into the projects. The Company provides detailed information on waste disposal practices, energy-saving measures, and fire safety guidelines for commercial projects. This proactive communication ensures that consumers are aware of the responsible usage of the security measures provided by the Company.

Pulp and Paper: To guarantee the safe and responsible usage of products, the Pulp and Paper business employs a multifaceted approach to consumer education. Additionally, customer meetings are

conducted to educate them about the safe handling and use of the Company's products. The Company provides a product booklet with the product.

Textiles: In the Textiles business, safety warnings are prominently displayed on polybags used for packaging. These warnings play a critical role in educating consumers on the safe usage and proper handling of textile products.

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

Not applicable, as CTIL's products do not qualify as essential services.

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

No

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

In the Real Estate segment of CTIL, a customer satisfaction survey (CSAT) was conducted at the outset of FY 2023-24. This Financial Year marked the commencement of project handovers, prompting the Company to actively seek feedback on product quality, design, and service. By carefully documenting this feedback, CTIL aims to enhance and elevate their offerings, guaranteeing they seamlessly align with customer expectations and requirements.

# Conclusion

This Business Responsibility and Sustainability Report by CTIL offers stakeholders a comprehensive overview of the Company's non-financial performance. With this report, the Company ensures the highest possible accuracy in disclosing essential details regarding ethical practices, sustainable raw materials, and innovative, efficient operations.

CTIL is poised for significant advancements with planned innovations designed to enhance operations. Strategic partnerships with start-ups are underway, aimed at developing new technologies that will reduce production time and boost efficiency. These initiatives will not only

strengthen the Company's performance but also meet stakeholders' expectations. As an integral part of the Aditya Birla Group, CTIL is committed to continuous development and improving disclosure practices each year.

In conclusion, CTIL remains firm in its dedication to sustainability, guided by the core principles of environmental stewardship, social responsibility, and economic viability. Through transparent reporting, ongoing improvements, and active stakeholder engagement, the Company strives to garner comprehensive support. CTIL is dedicated to ensuring a resilient future for both the Company and its stakeholders.

