



Date: 18th August, 2023

BSE Limited,
Phiroze Jeebhoy Towers,
Dalal Street, Fort
Mumbai – 400001

National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E)
Mumbai- 400 051

Scrip Code: 532486

Symbol: POKARNA

Subject: Business Responsibility and Sustainability Report("BRSR")

Reference the captioned subject, please find enclosed the Business Responsibility and Sustainability Report("BRSR") of the Company,

The aforesaid documents can be accessed on the Company's website at www.pokarna.com.

This is for your information.

Thanking You,

Yours Faithfully,
For and on behalf of Pokarna Limited

DISHA
JINDAL

Digitally signed by
DISHA JINDAL
Date: 2023.08.18
16:34:32 +05'30'

Disha Jindal
Company Secretary & Compliance Officer

CIN: L14102TG1991PLC013299

Registered and Corporate Office: Surya Towers, 105, Sardar Patel Road, Secunderabad 500 003, Telangana, India.

Phone: +91 40 6631 0111, **Email:** contact@pokarna.com, **Web:** www.pokarna.com

Business Responsibility & Sustainability Report

SECTION A: GENERAL INFORMATION ABOUT THE COMPANY

I. Details of listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L14102TG1991PLC013299
2	Name of the Listed Entity	Pokarna Limited
3	Year of incorporation	09/10/1991
4	Registered office address	1ST FLOOR, 105,SURYA TOWERS, SECUNDERABAD. A.P TG 500003 IN
5	Corporate address	1ST FLOOR, 105,SURYA TOWERS, SECUNDERABAD. A.P TG 500003 IN
6	E-mail	companysecretary@pokarna.com
7	Telephone	+91 04027897722
8	Website	www.pokarna.com
9	Financial year for which reporting is being done	2022-23
10	Name of the Stock Exchange(s) where shares are listed	1. Bombay Stock Exchange(BSE) 2. National Stock Exchange (NSE)
11	Paid-up Capital	6,20,08,000
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name:Gautam Chand Jain Position: Chairman and Managing Director Email id: companysecretary@pokarna.com Telephone Number: +91 4027897722
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone Basis

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of turnover of the Company
1	Granite Mining and Processing	Mining and sale of granite blocks and Processing and sale of granite slabs	95%

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

S. No.	Product/Service	NIC Code	% of total Turnover contribute
1	Processing and sale of granite slabs	23960	51%
2	Mining and sale of granite blocks	08102	44%

III. Operations

16. Number of locations where plants and/or operations/offices of the Company are situated:

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

17 Markets served by the Company

a. Number of locations

Locations	Number
National (No. of States)	PAN India
International (No. of Countries)	20 (Aprox)

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

The contribution of exports as a percentage of the total turnover of the Company is 55%.

c. Types of customers

For export of its product, company is working Directly with the overseas customers. In the domestic market the company is supplying its products to end users. The company operates under B2B & B2C.

IV. Employees

18. Details as at the end of Financial Year, i.e. March 31, 2023:

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)	175	171	98%	4	2%
2	Other than Permanent (E)	0	0	0	0	0
3	Total employees (D+E)	175	171	98%	4	2%
		WORKERS				
4	Permanent (F)	129	98	76%	31	24%
5	Other than Permanent (G)	50	35	70%	15	30%
6	Total workers (F+G)	179	133	74%	46	26%

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

19. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	2	25%
Key Management Personnel	4	0	0

20. Turnover rate for permanent employees and workers (disclose trends for the past 3 years)

Particulars	FY 2023			FY 2022			FY 2021		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14.93%	60.00%	17.06%	11.45%	0%	10.97%	14.66%	23.08%	15.05%
Permanent Workers	14.80%	18.42%	15.69%	4.17%	9.52%	5.56%	6.25%	27.59%	12.90%

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

21. Name 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 the Company	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the Company (Yes/No)
1	Pokarna Engineered Stone Limited	Subsidiary	100%	No
2	Pokarna Foundation	Subsidiary	50%	No

VI. CSR Details

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

No

(ii) Turnover (in Rs.)

Rs 6099.89 Lacs

(iii) Net worth (in Rs.)

Rs 12806.17 Lacs

VII. Transparency and Disclosure Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy) https://www.pokarna.com/investors/	FY2023			FY2022		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes. We have our development executives stationed at various plant locations.	0	0	-	0	0	-
Investors (other than shareholders)	Yes. We have a dedicated email id companysecretary@pokarna.com where investors can raise their grievances or queries.	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) https://www.pokarna.com/investors/	FY2023			FY2022		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders	Yes. We have a dedicated email id companysecretary@pokarna.com where investors can raise their grievances or queries.	0	0	-	0	0	-
Employees and workers	Yes. Our employees can reach us at hradmin@pokarna.com where they can share their grievances or queries or directly write to their respective HR managers	0	0	-	0	0	-
Customers	Yes, https://www.pokarna.com/enquiry/	0	0	-	0	0	-
Value Chain Partners	Yes, https://www.pokarna.com/enquiry/	0	0	-	0	0	-
Other (please specify)	0	0	0	-	0	0	-

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Raw Material Sourcing (Rough Granite Blocks)	Opportunity	The company is extracting Granite From its Own captive Mines.	Not Applicable	Positive
2.	Raw Material Processing	Opportunity	Grinding, polishing, and processing the granite in to slabs	Not Applicable	Positive
3.	Water Management	Risk	Water scarcity during summer season can impair the company's operations and disrupt business.	The company has a strong focus on reducing water intake and has taken necessary initiatives to conserve and recycle water across its operations. At all manufacturing locations, suitable and efficient wastewater treatment systems are installed, and treated wastewater is used for various purposes.	Positive
4	Governance	Opportunity	To build upon our organizational strategy for championing success	The company has strong leadership and resilient execution teams.	Positive

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Question	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://www.pokarna.com/investors/								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	NIL								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The company is currently undertaking a thorough examination of goals and targets.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Not Applicable								
Governance, leadership and oversight									
7. Statement by Director, responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	These days the success of a business is not only measured in financial terms but also whether the business has integrated ESG (Environmental, Social and Governance) into their business as well. The business can succeed and sustain its good performance, if our society thrives. Pokarna Limited is committed to make the business truly sustainable and socially responsible and is focusing to address diverse social and environmental challenges by taking steps on Environmental issue, Waste Recycling, Health & Safety, Ethics & Governance. Moreover, the Company support and promote community development and environmental protection.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Name: Gautam Chand Jain Position: Chairman and Managing Director Email id: companysecretary@pokarna.com Telephone Number: +91 4027897722								
9. Does the Company have a specified Committee of the Board/ Director responsible for decision-making on sustainability-related issues? (Yes / No). If yes, provide details.	No. The company does not have a specific committee that holds responsibility for making decisions on sustainability-related issues. However, the Board of Directors of the company is responsible for managing the sustainability issues of the organization.								

10. Details of review of NGRBCs by the Company:

Subject for review	Indicate whether review provided below taken by Director/Committee of the Board/any other Committee									Frequency (Annually/Half yearly/Quarterly/Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action					Yes										Annually			
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances					Yes										Quarterly			
<i>The Board of Directors reviews the Statutory Compliances with applicable laws</i>																		

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

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

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

Not Applicable

Section C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	1	CSR	100%
Key Managerial Personnel	1	CSR, Finance	100%
Employees other than Board of Directors and KMPs	2	Safety, Code of business conduct, whistle blower, PoSH policies	42%
Workers	2	Safety measures to be taken under Mining	40%

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:

During FY 2022-23, there were no material fines/penalties/punishments/awards/compounding fees/settlements as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 imposed on the Company or its Directors/KMPs.

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

Note:- The NSE has imposed the fine of Rs 11800 for delay in submission of Related Party Transaction.

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

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

Case Details	Name of the regulatory/enforcement agencies/judicial institutions
	N.A

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

Yes, the Company ensures that all its business operations are conducted ethically and honestly. It adopts a zero-tolerance stance towards bribery and corruption, demonstrating its commitment to maintaining professionalism, fairness, and integrity in all business transactions and relationships. The link for the policy: <https://www.pokarna.com/wp-content/uploads/2023/07/Pokarna-Anti-Corruption-Policy.pdf>

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

	FY 2022-23	FY 2021-22
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6. Details of complaints with regard to conflict of interest

	FY 2022-23		FY 2021-22	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	-	NIL	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil	-	Nil	-

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflict of interest. Not Applicable

Leadership Indicators

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

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

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

The Company has established a comprehensive code of conduct followed by the Directors and management to avoid/ manage conflict of interests involving members of the Board. The link for the policy : <https://www.pokarna.com/code-of-conduct/>

PRINCIPLE 2

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

Essential Indicators

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

Segment	FY2023	FY2022	Details of improvements in environmental and social impacts
R&D		NIL	
Capex			

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

Yes, We are taking material (Granite) from our own captive mines. Mining is integral part of our Manufacturing Process.

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

70%

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

a) The Company only uses plastic material for product packaging for export purposes, so no material is available for recycling.

b) Currently, we don't have any e-waste.

c) Not Applicable

d) The Company implements the use of a non-hazardous dry slurry for its land refillment operations. By utilizing this non-hazardous material, the company ensures the preservation of ecological balance while effectively managing land refillments.

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

Not Applicable

Leadership Indicators

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

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link
Not applicable to the product as the product is natural and universal which is extracted through Mining.					

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

Name of Product / Service	Description of the risk / concern	Action Taken
Not applicable to the product as the product is natural and universal which is extracted through Mining.		

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

Indicate input material	Recycled or re-used input material to total material	
	FY2023	FY2022
NIL	NIL	NIL

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

	FY2023			FY2022		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NIL	NIL	NIL	NIL	NIL	NIL
E-waste	NIL	NIL	NIL	NIL	NIL	NIL
Hazardous waste	NIL	NIL	NIL	NIL	NIL	NIL
Other waste	Dry Slurry (Non-Hazardous) used for land refillments	100	100	Dry Slurry (Non-Hazardous) used for land refillments	100	100

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

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

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

PRINCIPLE 3

Business should respect and promote the wellbeing of all employees, including those in their value chains

Essential Indicators

1. a. Details of measures for the wellbeing of employees:

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	171	171	100%	171	100%	0	0%	0	0%	0	0%
Female	4	4	100%	4	100%	0	0%	0	0%	0	0%
Total	175	175	100%	175	100%	0	0%	0	0%	0	0%
Other than Permanent employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

b. Details of measures for the wellbeing of workers:

% of workers covered by											
Category	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	98	98	100%	98	100%	0	0%	0	0%	0	0%
Female	31	31	100%	31	100%	0	0%	0	0%	0	0%
Total	129	129	100%	129	100%	0	0%	0	0%	0	0%
Other than Permanent Workers											
Male	35	35	100%	35	100%	0	0%	0	0%	0	0%
Female	15	15	100%	15	100%	0	0%	0	0%	0	0%
Total	50	50	100%	50	100%	0	0%	0	0%	0	0%

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

Benefits	FY2023			FY2022		
	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	16.60%	77.50%	Y	18.50%	96.50	Y
Group Medical Insurance	76.50	22.50%	N	81.50%	3.50%	N

3. Accessibility of workplaces

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

No. The facility is partially accessible for differently-abled individuals. However, the company recognizes the importance of creating an inclusive workplace and is committed to improving accessibility for all employees and workers. To achieve this goal, the company will take steps, including modernizing its older facilities, to remove barriers and improve access for differently abled individuals.

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

Presently, there is no disabled employee working in the Company but the Company assures that it is dedicated to promote equal opportunity and ensuring that all employees and workers are able to fully participate in the workplace.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	NA	NA	NA	NA
Female	NA	NA	NA	NA
Total	NA	NA	NA	NA

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	Yes - Grievance Box receives grievances and sent in Grievance Committee for decision
Other than permanent workers	Yes - Grievance Box receives grievances and sent in Grievance Committee for decision
Permanent employees	Yes - Grievance Box receives grievances and sent in Grievance Committee for decision
Other than permanent employees	Yes - Grievance Box receives grievances and sent in Grievance Committee for decision

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

Category	FY2023			FY2022		
	Total employees/ workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	%(B/A)	Total employees/ workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	%(D/C)
Total Permanent Employees	0	0	0%	0	0	0%
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%
Total Permanent Workers	0	0	0%	0	0	0%
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%

8. Details of training given to employees and workers:

Category	FY2023					FY2022				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E/D)	No. (F)	% (F/D)
	Employees									
Male	171	171	100%	0	0	201	201	100%	0	0
Female	4	4	100%	0	0	10	10	100%	0	0
Total	175	175	100%	0	0	211	211	100%	0	0
	Worker									
Male	98	98	100%	0	0	115	115	100%	0	0
Female	31	31	100%	0	0	38	38	100%	0	0
Total	129	129	100%	0	0	143	143	100%	0	0

*We are providing on Job training. The skill upgradation is done as and when required. No specific data is maintained.

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

Category	FY2023			FY2022		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	171	118	69%	201	123	61%
Female	4	3	75%	10	3	30%
Total	175	121	69%	211	126	58%
Worker						
Male	98	94	96%	115	115	100%
Female	31	31	100%	38	36	95%
Total	129	125	27%	153	151	99%

Note:- Periodic half yearly VDA correction has been implemented

10. Health and safety management system:

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

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

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

The Work Location Supervisors and In charges on a continuous basis identify work related hazards and assess risk on routine basis and guide other Employees and Workers on risk management and safety.

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

Yes. Periodic assessment of hazards of work location identified by Employees / Workers are discussed and removed.

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

No

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

Safety Incident /Number	Category	FY2023	FY2022
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	1	0
Total recordable work-related injuries	Employees	0	0
	Workers	1	0
No. of fatalities	Employees	0	0
	Workers	1	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	1	0

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

Pokarna is committed to maintain a safe and healthy workplace for all its employees. The Company is having ambulance and doctors who are always ready in case of any emergencies. The managers and Foremen, supervisors always make sure to maintain safe and healthy workplace by following Health safety measures on continuous basis.

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

	FY2023			FY2022		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	0	0	-	0	0	-
Health & Safety	0	0	-	0	0	-

14 Assessments for the year:

	% of plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	0%
Working Conditions	0%

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

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

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

No

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

Not Available

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

	Total No. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY2023	FY2022	FY2023	FY2022
Employees	0	0	0	0
Workers	0	0	0	0

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

Yes

5. Details on assessment of value chain partners:

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

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

NA

PRINCIPLE 4**Business should respect the interests of and be responsive to all its stakeholders****Essential Indicators****1. Describe the processes for identifying key stakeholder groups of the Company**

The Company acknowledges every individual, group, or institution that contributes to its value chain as a fundamental stakeholder. The Stakeholder Engagement process is consistently carried out to identify stakeholders, encompassing customers, suppliers, communities, government regulators, shareholders, and employees. Furthermore, the Company maintains an ongoing commitment to identifying additional stakeholders by actively engaging with them on a regular basis. This proactive approach involves seeking to comprehend their viewpoints, receiving feedback, and addressing any concerns that hold significance to them.

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

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

Leadership Indicators

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

The company holds the belief that continuous consultation with its stakeholders is essential, and its leadership takes the initiative by engaging with them regularly through diverse platforms. Furthermore, a Corporate Social Responsibility Committee has been established at the Board level, which conducts reviews of progress. Moreover, shareholders are provided with the opportunity to interact with all board members during the Annual General Meeting held annually. This approach allows the company to maintain a consistent understanding of the needs and concerns of its stakeholders and ensures accountability towards them.

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. The company consistently benefits from engaging in consultations with its stakeholders, as it helps in formulating policies concerning economic, environmental, and social matters

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

The Company identifies the disadvantaged, vulnerable and marginalised stakeholders on an ongoing basis. Any new proposed project or expansion is mapped by engaging the stakeholder proactively, specifically via Corporate Social Responsibility activities.

PRINCIPLE 5

Business should respect and promote human rights

Essential Indicators

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

Category	FY2023			FY2022		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	175	175	100	211	211	100
Other than permanent	--	----	--	---	---	--
Total Employees	175	175	100	211	211	100
Workers						
Permanent	129	129	100	153	153	100
Other than permanent	50	0	0	95	0	0
Total Workers	179	129	72.06	248	153	61.69

Note: We have a Code of Conduct and Policy on Sexual Harassment in place, which covers aspects of human rights. Employees are mandated to abide by these policies before joining the company. We also have a human rights policy that governs all our employees and is accessible to them through company portal and website.

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

	FY2023					FY2022				
Category	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	175	0	0%	175	100%	211	0	0%	211	100%
Male	171	0	0%	171	100%	201	0	0%	201	100%
Female	4	0	0%	4	100%	10	0	0%	10	100%
Other than Permanent	0	0	0%	0	0%	0	0	0%	0	0%
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
	Worker									
Permanent	129	43	33%	86	67%	153	37	24%	116	76%
Male	98	36	37%	62	63%	115	30	26%	85	74%
Female	31	7	23%	24	77%	38	7	18%	31	82%
Other than Permanent	50	50	100%	0	0%	95	95	100%	0	0%
Male	35	35	100%	0	0%	77	77	100%	0	0%
Female	15	15	100%	0	0%	18	18	100%	0	0%

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

	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
**Board of Directors (BoD)	6	120	2	24
Key Managerial Personnel (KMP)	2	37.96	0	0
Employees other than BoD and KMP	168	2.8	3	1.49
Workers	98	1.60	31	1.12

Note: We evaluate all employees based on performance, regardless of gender, ensuring a fair and non-discriminatory recruitment, compensation, and promotion process. In the above statistics, the median salary of women employees (other than the Board of Directors and Key Management Personnel) is higher due to their higher representation in managerial positions compared to junior non-managerial roles.

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

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

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

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

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

The Code of Ethics & Conduct and whistle blower & protection policy provide a platform for our employees and individuals in the extended supply chain to report any violations. The Company encourages to voice any concerns they may have without fear of reprisal.

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

	FY2023			FY2022		
	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	-	0	0	-
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. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

Under the Company's whistle-blower & protection policy, stakeholders can come together and help the organisation eliminate any malpractices in the system. This policy has constituted to investigate the complaints and recommend corrective actions.

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

No.

9. Assessment for the year:

	% of the Company's plants and offices that were assessed (by the Company or statutory authorities or third parties)
Child Labour	0%
Forced Labour/Involuntary Labour	0%
Sexual Harassment	0%
Discrimination at workplace	0%
Wages	0%
Other- please specify	0%

Note: We have internal tools and tracking mechanisms wherein we track statutory compliances across our 100% of operations

10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

Not Applicable

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

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

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

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

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

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

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	0%
Discrimination at workplace	0%
Child Labour	0%
Forced Labour/Involuntary Labour	0%
Wages	0%
Others – please specify	0%

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

Not Applicable

PRINCIPLE 6

Business should respect and make efforts to protect and restore the environment

Essential Indicators

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

Parameter	FY2023	FY2022
Total electricity consumption (A) GJ	8594	12323
Total fuel consumption (B) GJ	9200	23978
Energy consumption through other sources (C) GJ	--	--
Total energy consumption (A+B+C) GJ	17794	36301
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	2.77	51.16
Energy intensity (optional) – the relevant metric may be selected by the Company	--	--

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

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

The Company doesn't fall under PAT scheme

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

Parameter	FY2023	FY2022
Water withdrawal by source (in kilolitres)		
(i) Surface water	4380	5263
(ii) Groundwater	240	360
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	4620	5623
Total volume of water consumption (in kilolitres)	4596	5599
Water intensity per rupee of turnover (Water consumed / turnover)	0.75	0.8
Water intensity (optional) – the relevant metric may be selected by the entity	0	0

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

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

The Company is focusing on reducing water intake and have adopted 5 “R” principle (Reduced; Re-used; Re-cycled; Restored; and Respect) to minimise water consumption across in all our operations. The processing units operate in strict compliance with the Consent to Operate (CTO) conditions and the Pollution Control Board (PCB) norms and the quarries operate in strict compliance with the Consent for Operation (CFO) conditions reconfirming our commitment to sustainability and environmental protection.

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

Parameter	Unit	FY2023	FY2022
NOx	µg/m ³	15	16
SOx	µg/m ³	11	12
Particulate matter (PM)	µg/m ³	171	168
Persistent organic pollutants (POP)		Not Relevant	Not Relevant
Volatile organic compounds (VOC)		Not Relevant	Not Relevant
Hazardous air pollutants (HAP)		Not Relevant	Not Relevant
Others – please specify			

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

6. Provide details of greenhouse gas emissions (Scope1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY2023	FY2022
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	Not Measured	Not measured
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	Not measured	Not measured
Total Scope 1 and Scope 2 emissions per rupee of turnover	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	--	-

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.

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

No

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

Parameter	FY2023	FY2022
Total Waste generated (in metric tonnes)		
Plastic waste (A)	Nil	Nil
E-waste (B)	Nil	Nil
Bio-medical waste (C)	Nil	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous Waste. Please specify, if any. (G)	Nil	Nil
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Nil	Nil
Total (A+B + C + D + E + F + G + H)	Nil	Nil
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	Nil	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
Total	Nil	Nil
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	Nil	Nil
Total	Nil	Nil

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

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

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

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
	Pokarna does not have any operations/offices in/around sensitive areas such as national parks, wet lands, forest, etc.		

11. 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.	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Nil				

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

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

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

Leadership Indicators

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY2023	FY2022
From renewable sources (GJ)		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	0	0
From non-renewable sources (GJ)		
Total electricity consumption (D)	8594	12323
Total fuel consumption (E)	9200	23978
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	17794	36301

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

2. Provide the following details related to water discharged:

Parameter	FY2023	FY2022
Water discharge by destination and level of treatment (in kilolitres)		
i) To Surface water	0	0
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater	0	0
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater	0	0
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties	0	0
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	0	0
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	0	0

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

3. 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:(i).....(a) Shameerpet, Telangana; (b) Toopranpet, Telangana; (c) Chimakurthy, Andhra Pradesh; (d) Ballikurava, Andhra Pradesh; (e) Puttur, Andhra Pradesh; (f) Parvathipuram, Andhra Pradesh.
- (ii) Nature of operations:-(ii) Manufacturing / Quarrying.
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY2023	FY2022
Water withdrawal by source (in kilolitres)		
(i) Surface water	4380	5263
(ii) Groundwater	240	360
(iii) Third party water	0	0
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	4620	5623
Total volume of water consumption (in kilolitres)	4596	5599
Water intensity per rupee of turnover (Water consumed / turnover)	0.75	0.8
Water intensity (optional) – the relevant metric may be selected by the entity	0	0
Water discharge by destination and level of treatment (in kilolitres)		
i) Into Surface water	0	0
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater	0	0
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater	0	0
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties	0	0
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	0	0
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	0	0

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

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

Parameter	Unit	FY2023	FY2022
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	Not Measured	Not Measured
Total Scope 3 emissions per rupee of turnover	-	-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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.

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

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

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Water Management	Water Recycling Plant	Our operations involve wet process where non hazardous water is used. The non hazardous water is discharged and recycled and reused for the same process.
2	Dust Emission	Wet Process	We are using wet process to do plishing of the material to avoid emission of dust.

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

The Company is located in Deccan Pleatue where the incident of earthquake is very minimal. The factories are located above level .So far no incedent of floods and earthquake is there. The Company has busses and other vehicles and ambulance for any emergency to manage disasters.

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

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

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

No.

PRINCIPLE 7

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

Essential Indicators**1. a. Number of affiliations with trade and industry chambers/associations.**

9

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

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

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

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

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

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

Note: Pokarna Limited does not engage in any public policy advocacy.

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development

Essential Indicators

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

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

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by the Company, in the following format:

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amount paid to PAFs in the FY (In INR)
Not Applicable						

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

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

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

	FY2023	FY 2022
Directly sourced from MSMEs/small producers	3.23	6.87
Sourced directly from within the district and neighbouring districts	Sourced from neighbouring districts with in same city	Sourced from neighbouring districts with in same city

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
Not Applicable	

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

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

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

No. While the preferential procurement policy for FY 2022-23 is yet to be ratified by the board.

- (b) From which marginalized /vulnerable groups do you procure?

Not Applicable

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

0%

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
Not Applicable				

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

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

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalised groups
Not Applicable			

PRINCIPLE 9

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

Essential Indicators

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

The Company takes feedback from the management during the visit of Customers at the international exhibitions and manufacturing facilities. To understand the customers better, the Company takes direct feedback in international exhibitions. Customers' satisfaction is the Company's primary goal that motivates it to keep its products as per the consumer's requirements.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	We are in the industry extracting Naturals product extracted through the own captives mines.
Safe and responsible usage	N.A
Recycling and/or safe disposal	N.A

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

	FY2023			FY2022		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	No complaints was received during the year					There are no consumer cases pending as on end of financial year.
Advertising						
Cyber- security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other (product related)						

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

	Number	Reasons for recall
Voluntary recalls	NIL	0
Forced recalls	NIL	0

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

Yes, The company has internal generated policy on cyber security and risks related to data privacy. The Policy serves several purposes. The main purpose is to inform company users: employees, contractors and other authorized users of their obligatory requirements for protecting the technology and information assets of the company. The policy is being used internally and is not uploaded on company's website.

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

Not Applicable

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

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

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

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

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

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

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

The Company is extracting granite from the mines and sale them. There is no as such information required to be written on the Granite. We as per customer requirements and for some internal process do some marking like writing batch number and measurements.

5. 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 customers

Nil