

# SECTION A: GENERAL DISCLOSURES

## I. Details of the listed entity

- 1. Corporate Identity Number (CIN) : L12345XX4369YY
- 2. Name of the Listed Entity : NALCO Test Corp New
- 3. Year of Incorporation : 1981
- 4. Registered Office Address : NALCO Bhawan, P/1, Nayapalli, Bhubaneswar - 751013, Odisha, India (Test)
- 5. Corporate Office Address : NALCO Corporate Office, Plot No. P/1, Nayapalli, Bhubaneswar, Odisha 751013 (Test)
- 6. Email : testuser\_nalco\_1747888484369@example.com
- 7. Telephone : 06742301234
- 8. Website : https://nalcoindia.com/test
- 9. Financial Year for reporting : 2022-2023
- 10. Name of Stock Exchange(s) : NSE, BSE
- 11. Paid-up Capital (INR) : 12880000000
- 12. Contact for BRSR queries : Mr. Test Contact Person (nalco\_contact\_1747888484369@example.com)
- 13. Reporting boundary : Consolidated

## II. Products / Services

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

Product/Service	NIC Code	% of total Turnover
Test Product Alpha	99999	60
Test Service Beta	88888	40

## III. Operations

16. Number of locations:

Location	Number of plants	Number of offices	Total
National	0	0	35
International	0	0	7

17. Markets Served by the entity:

- a) Number of locations : National: 28 States, International: 15 Countries
- b) Contribution of exports as a percentage of total turnover : 45%
- c) A brief on types of customers : Global enterprise customers and domestic SMEs.

## IV. Employees

18. Details as at the end of Financial Year:

a) Employees and workers (including differently abled):

Particulars	Male	Female	Total
<b>EMPLOYEES (Executives)</b>			
Permanent	1200	800	2000
Other than Permanent	300	250	550
<b>Total employees</b>	<b>1500</b>	<b>1050</b>	<b>2550</b>
<b>WORKERS</b>			
Permanent	2500	500	3000
Other than Permanent	1000	400	1400
<b>Total workers</b>	<b>3500</b>	<b>900</b>	<b>4400</b>

b) Differently abled Employees and workers:

Particulars	Male	Female	Total
Differently abled employees	15	10	25
Differently abled workers	25	5	30

19. Participation/Inclusion/Representation of women:

Category	Total (A)	No. of Females (B)	% (B/A)
Board of Directors	12	4	33.33%
Key Management Personnel	5	2	40.00%

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

### 1. Statement by director responsible for the business responsibility report

The Board of Test Company confirms its commitment to responsible business conduct as outlined in this comprehensive BRSR report.

### 2. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies)

Name : John Smith

Designation : Chief Sustainability Officer

DIN (if Director) : 01234567

Email : john.smith@testco.com

Phone : 123-456-7890

### 3. Policy and management processes for NGRBC Principles

Principle	Has Policy	Board Approved	Policy Text/ URL	Extends to Value Chain	Performance Against Targets
P1: Social: Human Rights	Yes	Yes	<a href="https://testco.com/policies/p1">https://testco.com/policies/p1</a>	Yes	Achieved 95% of targets for P1.
P2: Environmental: Natural Capital	Yes	Yes	<a href="https://testco.com/policies/p2">https://testco.com/policies/p2</a>	Yes	Achieved 95% of targets for P2.
P3: Social: Employee Well-being	Yes	Yes	<a href="https://testco.com/policies/p3">https://testco.com/policies/p3</a>	Yes	Achieved 95% of targets for P3.
P4: Social: Stakeholder Engagement	Yes	Yes	<a href="https://testco.com/policies/p4">https://testco.com/policies/p4</a>	Yes	Achieved 95% of targets for P4.
P5: Governance: Ethical Conduct	Yes	Yes	<a href="https://testco.com/policies/p5">https://testco.com/policies/p5</a>	Yes	Achieved 95% of targets for P5.
P6: Environmental: Circular Economy	Yes	Yes	<a href="https://testco.com/policies/p6">https://testco.com/policies/p6</a>	Yes	Achieved 95% of targets for P6.
P7: Governance:	Yes	Yes	<a href="https://testco.com/">https://testco.com/</a>	Yes	Achieved 95% of targets for

Principle	Has Policy	Board Approved	Policy Text/ URL	Extends to Value Chain	Performance Against Targets
Policy Advocacy			policies/p7		P7.
P8: Social: Inclusive Development	Yes	Yes	<a href="https://testco.com/policies/p8">https://testco.com/policies/p8</a>	Yes	Achieved 95% of targets for P8.
P9: Social: Customer Value	Yes	Yes	<a href="https://testco.com/policies/p9">https://testco.com/policies/p9</a>	Yes	Achieved 95% of targets for P9.

## 9. Sustainability Committee

Has Committee : Yes

Committee Details: A dedicated Board- level Sustainability Committee, chaired by an independent director, meets quarterly.

## 10. Details of Review of NGRBCs by the Company

Performance Review : Yes

Compliance Review : Yes

Review Undertaken By : Board Committee

Frequency : Quarterly

## 11. Independent Assessment/Evaluation by External Agency

Conducted : Yes

Agency Name : Global ESG Auditors Inc.

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

### Essential Indicators

1. Anti-corruption/anti-bribery policy : Yes

Details: Zero-tolerance policy on bribery and corruption.

[Weblink: https://testco.com/ethics](https://testco.com/ethics)

2. Process for reporting concerns on unethical behavior : No

3. Number of instances of ethical concerns : 0

### 4. Details of fines/penalties for corruption and conflicts of interest

Parameter	Current FY	Previous FY
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Parameter	Current FY	Previous FY
Amount (INR)	5000	0
Frequency	1	0

## PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe.

### Essential Indicators

#### 1. R&D and Capital Expenditure on Sustainability

No R&D or capital expenditure data available.

#### 2. Procedures for sustainable sourcing : No

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

### Essential Indicators

#### 1. Details of employees and workers

#### 2. Employee associations and collective bargaining

Category	Total Eligible	Covered by Collective Bargaining (%)
Permanent Employees	2000	85%
Permanent Workers	0	0%

#### 3. Details of retirement benefits

#### 4. Workplace accessibility for differently abled : No

#### 5. Equal remuneration policy : No

#### 6. Complaints on working conditions and health & safety

*Principle 4 data not available.*

## PRINCIPLE 5: Businesses should respect and promote human rights.

### Essential Indicators

**1. Human rights training provided**

No human rights training data available.

**2. Details of minimum wages paid**

No minimum wage data available.

**3. Details of remuneration/salary/wages**

No remuneration data available.

4. Focal point for human rights : No

5. Grievance redressal mechanisms : N/A

**6. Complaints received during current financial year**

Type	Filed	Pending	Resolved	Remarks
Sexual Harassment	2	0	2	N/A
Wages	5	1	4	N/A

7. Anti-retaliation mechanisms : N/A

8. Human rights covered in business agreements : No

**9. Assessments for the year (% of plants/offices covered)**

No assessment data available.

10. Corrective actions from assessments : N/A

**PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment.****Essential Indicators****1. Details of Total Energy Consumption and Energy Intensity (in Giga Joules)**

No energy consumption data available.

**2. Operations in or near Ecologically Sensitive Areas/Biodiversity Hotspots**

No operations reported in or near ecologically sensitive areas.

**3. Biodiversity Impact Assessment****4. Details of Water Consumption and Discharge**

Parameter	Current FY
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Parameter	Current FY
Total water withdrawal (A)	1000000
Water recycled and reused (B)	400000
Net water consumption (A-B)	0
Percentage of water recycled and reused	40%

## 5. Details of Waste Management

No waste management data available.

## 6. Details of Greenhouse Gas (GHG) Emissions

No GHG emissions data available.

## 7. Details of Air Emissions

No air emissions data available.

## 8. Compliance with Environmental Regulations

No compliance data available.

## 9. Environmental Certifications

No environmental certifications data available.

*Principle 7 data not available.*

# PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.

## Essential Indicators

### 1. Details of Social Impact Assessments (SIA) of projects

No Social Impact Assessments conducted.

### 2. Rehabilitation and Resettlement (R&R) projects

No Rehabilitation and Resettlement projects.

3. Community grievance mechanisms : N/A

### 4. Input material sourcing (Current FY)

Directly from MSMEs/small producers (%) : N/A

Directly from district and neighbouring districts (%) : N/A

## Leadership Indicators

## 1. Social impact mitigation actions

No social impact mitigation actions reported.

## 2. CSR projects in aspirational districts

No CSR projects in aspirational districts.

## 3. Preferential procurement

Has preferential procurement policy : No

## 4. IP and traditional knowledge benefits

No IP and traditional knowledge benefits reported.

## 5. IP disputes and traditional knowledge actions

No IP disputes or traditional knowledge actions reported.

## 6. CSR project beneficiaries details

No CSR project beneficiaries details reported.

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

## Essential Indicators

### 1. Consumer complaints

Category	Received during current FY	Pending resolution	Remarks
Data privacy	1	0	N/A
Advertising	0	0	N/A
Cyber-security	0	0	N/A
Delivery of essential services	0	0	N/A
Restrictive trade practices	0	0	N/A
Unfair trade practices	0	0	N/A
Other consumer issues	0	0	N/A

### 2. Product recalls

No product recalls reported.



### **3. Information on product or service labelling**

No product/service information data available.

### **4. Consumer survey satisfaction score : 92%**

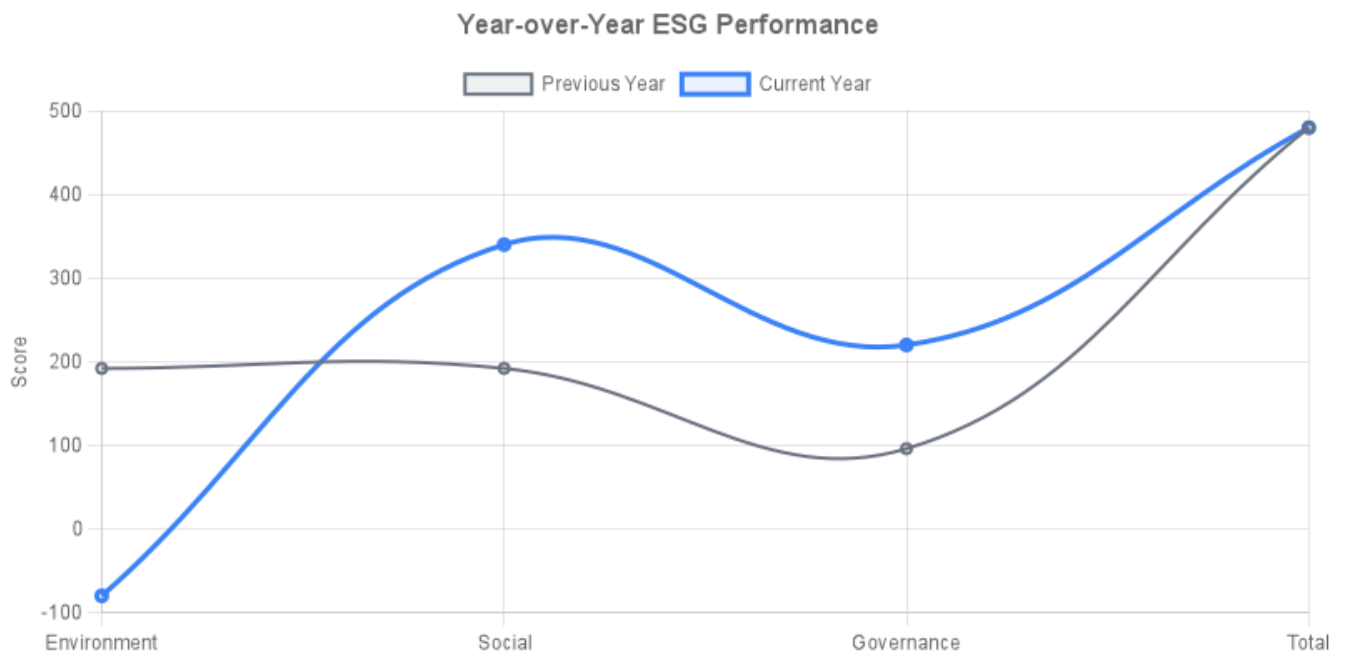
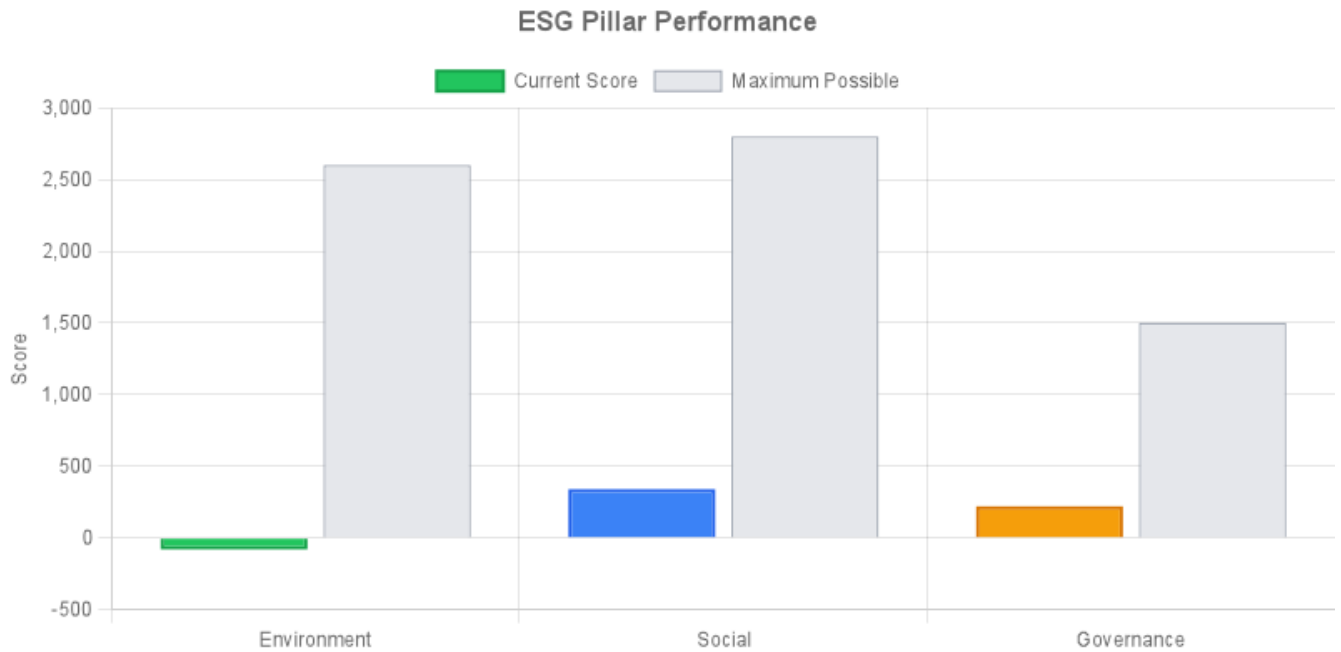
Methodology: Annual survey conducted by third-party agency.

### **5. Data security and privacy policy**

No data security and privacy policy information available.

### **6. Corrective actions for issues related to consumer complaints : N/A**

## ESG Scoring Summary



Total ESG Score

**480 / 6900**

6.96%

Previous Year

**480 / 6900**

YoY  $\Delta$ : +0

## Pillar-wise Performance

<b>Environment</b> <b>-80 / 2600</b> -3.08%	<b>Social</b> <b>340 / 2800</b> 12.14%	<b>Governance</b> <b>220 / 1500</b> 14.67%
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## Detailed Principle Scores

Principle	Score
Principle 1	120
Principle 2	-30
Principle 3	-30
Principle 4	0
Principle 5	80
Principle 6	-50
Principle 7	100
Principle 8	0
Principle 9	290